

*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]

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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) Human Resource Management						(4**)	20

	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							20
	DS-10 (5) MIS & E- Commerce							
	DS-11 (5) Project Work & Report Writing							

VI	DS-12 (5) Managerial Economics							
	DS-13 (5) Financial Institutions & Markets							
	DS-14 (5) Direct & Indirect Tax					4		20
	DS-15 (5) Corporate Social Responsibilit y and Reporting							
Exit with Degree after 3 Years	75	30	9	9	9	6	4	(4**)+138
Exit Option After 6th Semester								

VII	DS-16 (5) Research Methodology	SMF-1 (5) Financial Statement Analysis							20
	DS-17 (5) Introduction to Company Law	OR SMM- 1 (5) Distribution & Logistics Management SMF- 2 (5) Corporate Financial Accounting & Reporting OR SMM- 2 (5) Social Marketing & Digital Marketing							

For Hons without Research

VIII	DS-18 (5) Entrepreneurship Development								20
	DS- 19 (5) Strategic Management								
	DS-20 (5) Fundamentals of Auditing								
	DS-21 (5) International Business								
Credit	105	40	9	9	9	6	4	182	

For Hons with Research

VIII	DS-18 (5) Entrepreneurship Development						Dissertation (15)	20
Credit	90	40	9	9	9	6	19	182

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						15	20
Total Credits (Honours with Research)	90	40	9	9	9	6	19	182

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
BBADSC101T	Principles of Management & Organisational Behaviour	5	Discipline Specific Core (DSC-1)
BBAMIN101T	Banking & Insurance	5	Minor MA-1
BBAMIN102T	Consumer Behaviour & Customer Relationship Management	5	Minor MB-1
BBAHMD101T	Macro & Indian Economics	3	Multidisciplinary Course (MDC-1)
BBAHSE101P	Computer Application in Business-I	3	Skill Enhancement Course (SEC-1)
	AEC-1	3	Ability Enhancement Course(AEC)
	VAC-1	3	Value Added Course

Year 1: Semester 2

Code	Paper	Credit	Remarks
BBADSC202T	Financial Accounting	5	Discipline Specific Core (DSC-2)
BBAMIN203T	Investment Analysis & Portfolio Management	5	Minor MA-2
BBAMIN204T	Retail Management & Marketing of Services	5	Minor MB-2
BBAHMD202T	Statistics For Business Decisions	3	Multidisciplinary Course (MDC-2)
BBAHSE202P	Computer Application in Business-II	3	Skill Enhancement Course (SEC-2)
	AEC-2	3	Ability Enhancement Course(AEC)
	VAC-2	3	Value Added Course

Year 2: Semester 3

Code	Paper	Credit	Remarks
BBADSC303T	Cost & Management Accounting	5	Discipline Specific Core (DSC-3)
BBAMIN305T	Corporate Accounting	5	Minor MA-3

BBAMIN306T	Integrated Marketing Communication (IMC) & Brand Management	5	Minor MB-3
BBAHMD303T	Quantitative Techniques in Management	3	Multidisciplinary Course (MDC-3)
BBAHSE303P	E-filing of Tax Returns	3	Skill Enhancement Course (SEC-2)
	AEC-3	3	Ability Enhancement Course (AEC)

Year 2: Semester 4

Code	Paper	Credit	Remarks
BBADSC404T	Marketing Management	5	Discipline Specific Core (DSC-4)
BBADSC405T	Financial Management	5	Discipline Specific Core (DSC-5)
BBADSC406T	Human Resource Management	5	Discipline Specific Core (DSC-6)
BBADSC407T	Production & Operations Management	5	Discipline Specific Core (DSC-7)

Year 3: Semester 5

Code	Paper	Credit	Remarks
BBADSC508T	Business Ethics & Corporate Governance	5	Discipline Specific Core (DSC-8)
BBADSC509T	Legal aspects of Business	5	Discipline Specific Core (DSC-9)
BBADSC510T	MIS & E-Commerce	5	Discipline Specific Core (DSC-10)
BBADSC511T	Project Work & Report Writing	5	Discipline Specific Core (DSC-11)

Year 3: Semester 6

Code	Paper	Credit	Remarks
BBADSC612T	Managerial Economics	5	Discipline Specific Core (DSC-12)
BBADSC613T	Financial Institutions & Markets	5	Discipline Specific Core (DSC-13)
BBADSC614T	Direct & Indirect Tax	5	Discipline Specific Core (DSC-14)
BBADSC615T	Corporate Social Responsibility and Reporting	5	Discipline Specific Core (DSC-15)

Year 4: Semester 7

Code	Paper	Credit	Remarks
BBADSC716T	Research Methodology	5	Discipline Specific Core (DSC-16)
BBADSC717T	Introduction to Company Law	5	Discipline Specific Core (DSC-17)
BBASMF701T/ BBASMM701T	Financial Statement Analysis OR Distribution & Logistics Management	5	SMF-1
			SMM-2
BBASMF702T/ BBASMM702T	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
BBADSC818T	Entrepreneurship Development	5	Discipline Specific Core (DSC-18)
BBADSC819T	Strategic Management	5	Discipline Specific Core (DSC-19)
BBADSC820T	Fundamentals of Auditing	5	Discipline Specific Core (DSC-20)
BBADSC821T	International Business	5	Discipline Specific Core (DSC-21)

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

Code	Paper	Credit	Remarks
BBADSC818T	Entrepreneurship Development	5	Discipline Specific Core (DSC-18)
BBARES801M	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: BBADSC101T

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, Minor MA-1

Paper Code: BBAMIN101T

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.
- 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.
- Sethi, J. Bhatia, N.: Elements of Banking and Insurance, PHI Learning.

***L = 1 Hour**

Semester – I

CONSUMER BEHAVIOUR & CUSTOMER RELATIONSHIP MANAGEMENT

Paper 3: Semester 1, Minor MB-1

Paper Code: BBAMIN102T

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:

- Anderson: Customer Relationship Management, Tata McGraw Hill, 2002.
- 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 – BuildingMarketing Strategy, Tata McGraw Hill.
- John Egan: Relationship Marketing, Exploring Relational Strategies in Marketing, PHI.
- Leon G Schiffman & Leslie L. Kanuk: Consumer Behaviour, Prentice Hall Publication, Latest Edition.
- Shnmugasundaram: Customer Relationship Management. PHI.
- Solomon, M.R.: Consumer Behaviour – Buying, Having and Being, Pearson Prentice Hall.

*** L = 1 Hour**

Semester – I

MACRO & INDIAN ECONOMICS

Paper 4: Semester 1, MD-1

Paper Code: BBAHMD101T

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:

- Ackley Gardner (new): Macroeconomics: Theory and Policy: Macmillan.
- Datt & Sundharam: Indian Economy. S Chand.
- 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.
- N. Gregory Mankiw: Macroeconomics, Worth Publishers.
- Sampat Mukherjee and Debesh Mukherjee: Samakalin Arthabidya, New Central Book Agency.
- Singh, Ramesh: Indian Economy, Mc Graw Hill.

***L = 1 Hour**

Semester – I

COMPUTER APPLICATION IN BUSINESS-I

Paper 5: Semester 1, SEC-1

Paper Code: BBAHSE101P

[Practical]

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:

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

***L = 1 Hour**

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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: BBADSC202T

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:

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

***L = 1 Hour**

Semester – II

INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Paper 2: Semester 2, Minor MA-2

Paper Code: BBAMIN203T

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:

- Fisher and Jordon: Security Analysis and Portfolio Management, Prentice- Hall of India.
- Frank K Reilly and Keith C Brown: Investment Analysis and Portfolio Management, Cengage India Pvt. Ltd.
- Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
Ranganathan, M., and Madhumathi, R.: Investment analysis and portfolio management, New Delhi: Pearson Education.
- Sharpe, W.F., Alexander, G.J. and Bailey, J.: Investments, Prentice Hall of India.
- Singh, R.: Security Analysis & Portfolio Management, Excel Books.

***L = 1 Hour**

Semester – II

RETAIL MANAGEMENT & MARKETING OF SERVICES

Paper 3: Semester 2, Minor MB-2

Paper Code: BBAMIN204T

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:

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

*** L=1 Hour**

Semester – II

STATISTICS FOR BUSINESS DECISIONS

Paper 4: Semester 2, MD-2

Paper Code: BBAHMD202T

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 [15 L]

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.

Unit - II: Bivariate Analysis and basics of Probability Theory [15 L]

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.

Unit - III: Basics of Sampling and Time-Series Analysis [15 L]

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.

Suggested Readings:

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

*** L = 1 Hour.**

Semester – II

COMPUTER APPLICATION IN BUSINESS-II

Paper 5: Semester 2, SEC-2

Paper Code: BBAHSE202P

[Practical]

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

[25 Hrs]

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:

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

***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 - III

SEM	Major (DSC)	Minor	MDC	AE C	SEC	VA C	Inter nship / Disse rtatio n	Total Credi ts
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

Year 2: Semester - III

COST & MANAGEMENT ACCOUNTING

Paper 1: Semester 3, Major DSC-3

Paper Code: BBADSC303T

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: An Introduction to Cost and Cost Sheet

Meaning, scope and importance of Cost Accounting and Management Accounting; Elements of cost, Classifications of Cost; preparation of Cost Sheet.

Unit - II: Concept of Material, Labour and Overhead

Material: Purchasing, storing and pricing of stores issued - FIFO, LIFO and Simple Average Method, Levels of Stock, EOQ;

Labour: Recruitment and retrenchment of workers; time keeping; idle time and its treatment; Methods of remuneration, premium bonus plans - Halsey scheme, Rowan scheme;

Overheads: Definition, classification; distribution of factory overhead to production and service departments; primary and secondary distribution of overheads; under and over absorption of overhead.

Unit - III: Basics of Contract Costing and Process Costing

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.

Unit - IV: An Overview of Marginal Costing and CVP Analysis

Definition of marginal cost and marginal costing; assumptions and uses of marginal costing; differences between marginal costing and absorption costing; computation of contribution, profit-volume ratio, breakeven point, margin of safety, angle of incidence, application of CVP Analysis to Business decision making - Pricing, Make or Buy.

Unit - V: Fundamentals of Budget and Budgetary Control

Concepts of budget, budgeting, budgetary control; steps in budgetary control, fixed and flexible budget, cash budget.

Suggested Readings:

- Basu, Amitabha: Cost and Management Accounting, Tee Dee Publications.
- Basu and Das: Cost and Management Accounting, Rabindra Library.
- Drury, Colin: Management and Cost Accounting, Cengage Learning.
- Hanif, M.: Modern Cost and Management Accounting, McGraw Hill Education.
- Horngren, Datar, Rajan: Cost Accounting: A Managerial Emphasis, Pearson.
- Kishore, Ravi M.: Cost & Management Accounting, Taxmann.

Semester – III

CORPORATE ACCOUNTING

Paper 2: Semester 3, Minor MA-3

Paper Code: BBAMIN305T

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 of Company and Accounting for Shares and Debentures, Employee Stock Option Plan, Buy back of securities [20 Hrs]

Meaning of company, Maintenance of books of accounts; Statutory books, Annual return. Accounting for issue, forfeiture and reissue of shares; Pro-rata, issue other than cash and issue to the promoters; Issue of Debentures, Sweat Equity. Issue of Rights and Bonus Share – Rules and Accounting Procedures. Underwriting of shares and debentures; Rules and determination of underwriters liability – with marked, unmarked & firm underwriting. Employee Stock Option Plan –Meaning; Rules and Accounting Procedures. Buy back of securities – Meaning, Rules and Accounting Procedures.

Unit - II: Redemption of Preference Shares and Redemption of Debentures [8 Hrs]

Redemption of preference shares – Rules and Accounting Procedures. 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.

Unit - III: Company Final Accounts [12 Hrs]

Preparation of Statement of Profit and Loss and Balance Sheet of corporate entities as per Schedule III of the Companies Act 2013; Treatment of managerial remuneration; Compulsory transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve).

Unit - IV: Accounting for Business Combinations [12 Hrs]

Business Combination (Ind AS-103), Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company (with inter-company investment), inter-

company transactions (including inter-company shareholding). Internal Reconstruction— Meaning, provisions and accounting, Surrender of shares for redistribution; Preparation of Balance Sheet after reconstruction.

Unit - V: Valuation of Goodwill and Shares

[8 Hrs]

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.

Suggested Readings:

- Amitava Basu: Corporate Accounting, Tee Dee Publications, Kolkata.
- Ashok Sehgal: Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- 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.
- V.K. Goyal and Ruchi Goyal: Corporate Accounting, PHI Learning.

Semester – III

INTEGRATED MARKETING COMMUNICATION (IMC) & BRAND MANAGEMENT

Paper 3: Semester 3, Minor MB-3

Paper Code: BBAMIN306T

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

[6 Hrs]

Promotional mix elements, Integrated Marketing Communication approach, relationship of advertising with other and marketing mix elements and promotional mixes, history of advertising, definition, features and role of advertising, Various forms of Advertising.

Unit - II: Foundations and determinants of advertising strategies

[12 Hrs]

Segmentation, Targeting, Positioning : Identifying segments, prioritizing target segments, Formulating Positioning strategies, Consumer Behaviour and Advertising : consumer as decision maker, consumer as social being, Understanding Communication process : communication process, communication models - traditional hierarchical response models, alternate response hierarchies, ELM model, FCB, cognitive response model.

Unit - III: Sales Promotion

[12 Hrs]

definition, reasons for rapid growth of Sales Promotion, objectives of Sales Promotion, Types of Sales Promotion, tools and techniques of Consumer and Trade Promotion with merits and demerits, role of sales promotion in IMC Programme; Public Relations and Corporate Advertising: definition, new role of PR, objectives, tools and techniques of Public relations with merits and demerits, Corporate advertising- scope and types, role of PR in IMC Programme; Direct Marketing : definition, reasons for rapid growth of Sales Promotion, objectives of direct marketing, types of direct marketing, tools and techniques of direct marketing with merits and demerits, role of direct marketing in IMC Programme.

Unit - IV: Introduction to Brand management

[12 Hrs]

Brand concepts, reasons for branding, Brand Management process, Designing the Brand

: Identifying and establishing the brand positioning, positioning guidelines, defining brand values, choosing brand elements.

Unit - V: Branding Strategy and Decisions

[26 Hrs]

Importance of Branding; Branding Terminology; Basic Branding Concepts-Brand Awareness, Brand Personality, Brand Image, Brand Identity, Brand Loyalty,; Product vs. Corporate Branding.

Growing and Sustaining the Brand: Selecting a Brand Name; Brand Extension Decisions; Branding strategies to build brand equity, Reinforcing and revitalizing brands, repositioning, global branding.

Branding in Specific Sectors: Customer, Industrial Retail Service Brands; e – branding, Branding for International Marketing.

Suggested Readings:

- Anderson: Customer Relationship Management, Tata McGraw Hill.
- Aaker: Managing Brand Equity, Free Press.
- Chaturvedi: New Product Development, Wheeler Publications.
- Chernatony and McDonald: Creating Powerful Brands, Elsevier.
- G.E. Belch & M.A Belch: Advertising & Promotion, TMH.
- J. Jethwaney & S. Jain: Advertising Management, OUP.
- Kapferer: Strategic Brand Management, Kogan Page.
- K.E. Clow & D. Baack: Integrated Advertising, Promotion, and Marketing Communications, Pearson Education.
- Keller: Strategic Brand Management, Prentice Hall of India.
- Lehmann and Winer: Product Management, Mc Graw Hill.
- Percy: Strategic Advertising Mgmt., OUP.
- Robinson: Strategic Management.
- Sengupta: Brand Positioning, Strategies for Competitive Advantage, Tata McGraw-Hill Publishing Co. Ltd.
- Shanmugasundaram: Customer Relationship Management, PHI.
- S H Kazmi & S K Batra: Advertising & Sales Promotion, Excel Book.
- W.Wells, J. Brunett & S, Moriarty: Advertising, Pearson.
- W.F.Arens: Contemporary Advertising, TMH.

Semester – III

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QUANTITATIVE TECHNIQUES IN MANAGEMENT

Paper 4: Semester 3, MD-3

Paper Code: BBAHMD303T

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 3 [45 Hours]

UNIT - I: Introduction to Operations Research and Linear programming: [15 L]

Definitions, Historical Development, Nature and scope of OR; Classification of OR models; Assumptions, Basic concepts of Linear programming; LP Formulation, Graphical Solution – Feasible Region, Optimum Solution, special cases (unbounded solutions, infeasible solution and Alternative optima). Simplex method – maximization case, minimization case; Big – M method.

UNIT- II: Transportation Problem and Assignment Problem: [15 L]

Mathematical Form of Transportation Problem, Methods for Finding Initial basic Feasible Solution – North West Corner Rule, Least Cost Method, VAM; Test for Optimality – MODI Method. Mathematical Statement of Assignment Problem, Comparison with Transportation Problem; Solution of Assignment Problem – Hungarian Method.

UNIT- III: Game Theory & Network Analysis (PERT and CPM): [15 L]

Introduction to Two – person zero – sum Games; Games with saddle Point – Pure Strategies, concept of mixed strategy, solutions to 2×2 games; Rules of Dominance.

Introduction to Network Construction; Critical Path Analysis – Forward Pass, Backward Pass and Float of an Activity and Event, Critical Path, Estimation of Project Completion Time.

Suggested Readings:

- Gupta, P. K. and Hira, D. S.: Operation Research, S. Chand.
- Sharma, J. K.: Operations Research; Theory and Applications, Macmillan.
- Swarup, K., Gupta, P. K. and Mohan, M.: Operation Research, Sultan Chand.
- Taha, H. A.: Operation Research: An introduction, Macmillan.
- Vhora, N. D.: Quantitative Technique in Management, Tata McGraw Hill.

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Semester – III

39

E-FILING OF TAX RETURNS

Paper 5: Semester 3, SEC-3

Paper Code: BBAHSE303P

[Practical]

Credits: 3 [90 Hours]

UNIT- I: Income Tax Returns

[45 Hrs]

Guidelines for filing of ITR 1, ITR 2, and ITR 3 Returns.

Online Demonstration of filing of ITR 1, ITR 2, and ITR 3 Returns.

Assignments on Income Tax Returns.

UNIT- II: GST Returns

[45 Hrs]

Guidelines for filing of GSTR-1 and GSTR-3B Returns.

Online Demonstration of filing of GSTR-1 and GSTR-3B Returns.

Assignments on GST Returns.

Note - Practice/ Examination may be conducted through offline tools/ printed hard copies of the abovementioned Return Forms.

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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 – IV

SEM	Major (DSC)	Minor	MDC	AEC	SEC	VAC	Internsh ip/ Dissertati on	Total Credits
IV	DS-4 (5) Marketing Management DS-5 (5) Financial Management DS-6 (5) Human Resource Management DS-7 (5) Production & Operations Management						(4**)	20

Year 2: Semester - IV

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MARKETING MANAGEMENT

Paper 1: Semester 4, Major DSC-4

Paper Code: BBADSC404T

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 Marketing Management

[10 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 - II: 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 - III: 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 - IV: Channels of Distribution

[10 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

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

Suggested Readings:

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

* **L = 1 Hour.**

Semester – IV

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FINANCIAL MANAGEMENT

Paper 2: Semester 4, Major DSC-5

Paper Code: BBADSC405T

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:

[12 L]

Financial Management - meaning, nature and scope of financial management. Financial objectives: profit maximization and wealth maximization. Finance functions- investment, financing and dividend decisions. Time value of money- meaning, significance, compounding and discounting techniques. Risk and return relationship.

Unit - II:

[12 L]

Capital Structure - concept of capital structure, factors determining capital structure, theories on capital structure. Cost of capital- meaning and significance of cost of capital, Computation of specific and weighted average cost of capital
Leverage: Concept of leverage-types and measurement of leverage. Effects of operating and financial leverages on profit.

Unit - III:

[12 L]

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.

Unit - IV:

[12 L]

Capital Budgeting – Concept of capital budgeting. Significance and different types of capital budget decisions; Estimation of relevant cash flows Evaluation techniques - Payback Accounting Rate of Return, Net Present Value, Profitably Index Internal Rate of Return, Concept of capital rationing.

Unit - V:

[12 L]

Dividend Decisions- Concept and, types of dividend, dividend policies- factors influencing

Suggested Readings:

- Chandra, Prasanna: Financial Management - Theory and Practice, Tata McGrawHill.
- Khan, M.Y. and Jain, P.K.: Financial Management - Text and Problems, Tata McGraw Hill.
- Kishore, Ravi, M.: Fundamentals of Financial Management, Taxmann.
- Pandey, I.M.: Financial Management, Vikas Publishing House.
- Van Horne J.C.: Fundamentals of Financial Management, Prentice Hall of India.

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Semester – IV

45

HUMAN RESOURCE MANAGEMENT

Paper 3: Semester 4, Major DSC-6

Paper Code: BBADSC406T

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: [12 L]

Human Resource Management-Meaning, Scope, Importance of HRM, Functions of HR Department, Role of HR Manager.

Job Design and Job Analysis: Concept, Job Rotation, Job Enrichment, Job Enlargement, Job Analysis.

Human Resource Planning: Process of Human Resource Planning. Resource Information System (HRIS).

Unit-II: [12 L]

Recruitment: Concept and Importance of Recruitment, Sources of Recruitment: -External source and Internal Source-Techniques of Recruitment.

Selection: Meaning and importance of selection, Selection Process, Evaluation of Selection Programme.

Unit-III: [12 L]

Human Resource Development: -Concept of HRD, Significance of HRD, and Assessment of HRD Needs, Training and Development, HRD Methods-Training Method & Methods of Management Development Programme.

Unit-IV: [12 L]

Compensation Management Concepts, -Objectives, factors influencing remuneration of employee, features of sound wage plan, System of Wage Payments. **Performance Appraisal:** Meaning, Purpose, Methods, Problems of Performance Appraisal, Potential Appraisal

Unit-V: [12 L]

Industrial Relation: Meaning, Objectives and Parties of Industrial Relation, Industrial Disputes-Settlement Mechanism.

Workers Participation in Management-Concepts-Objectives-Forms of Workers Participation in Management, Empowerment and Quality Circle.

Suggested Readings:

- Strategic Human Resource Management, OUP. 46
Agarwala:
- Human Resource Management, Tata Mcgraw Hill. Aswathapa. K.:
- Venkatesh, D.N.: Human Resource Management, OUP. Jyothi, P. &
- Human Resource Management, PHI. Pattanayek, B.:
- E.A.: Managing Human Resource, OUP. Ramaswamy,
- Personal and Human Resource Management, Text and Cases, Himalaya Publishing House. Rao, P. Subba:
- Human Resource Management, Excel. Rao, V.S.P -
- Human resource Management, Tata Mcgraw Hill. Saiyadain, M.S.:

Semester – IV

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PRODUCTION & OPERATIONS MANAGEMENT

Paper 4: Semester 4, Major DSC-7

Paper Code: BBADSC407T

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: [10 L]

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.

Unit - II: [14 L]

Product design, process design and Production planning & control- Meaning and steps Product design and Process design, 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. 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.

Unit - III: [14 L]

Operations decisions and Work Study –Capacity Management, Measurement of Capacity, Process of Capacity Planning; Scheduling Principles and Types of Scheduling. 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.

Unit - IV: [10 L]

Statistical Quality Control – Need for Controlling Quality, Steps in Quality Control, Objectives and Benefits of Quality Control; Quality assurance-acceptance sampling, Statistical Process Control –

47

Control Charts – Characteristics, Benefits and Objectives of Control Charts; Quality Circles;

Unit - V:**[12 L]**

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.

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, McGrawHill, New York.
- Dilwoth, James B.: Operations Management: Design, Planning and Control for Manufacturing & Services. McGraw Hill, Singapore.
- K. Ashwathappa: Production and Operations Management, HPH.
- P. Gopalkrishnan: Purchasing and Materials Management, Tata McGraw Hill.
- Ray, Wild: Operations Management, Thomson.
- S. Anil Kumar and N. Suresh: Production and Operations Management, New Age International Publishers.

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 – V

SEM	Major (DSC)	Minor	MDC	AEC	SEC	VAC	Internsh ip/ Dissertati on	Total Credits
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

Year 3: Semester – V

BUSINESS ETHICS & CORPORATE GOVERNANCE

Paper 1: Semester 5, Major DSC-8

Paper Code: BBADSC508T

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 Business Ethics

Meaning and nature of business ethics; morality and values; ethics and law; arguments for and against business ethics; Kohlberg's six stages of moral development;

Unit - II: Ethics in Business Decision Making

Meaning and nature of ethical decision making; process of ethical decision making; factors influencing ethical decision making process; ethical decision implementation phase; ethical leadership; ethical leadership styles; traits of an ethical leader;

Unit - III: Ethical Dilemma in Management

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

Unit - IV: Fundamentals of Corporate Governance

Ethical issues of corporate governance; factors influencing corporate governance; models of corporate governance (American, European, Japanese & Indian); theories of corporate governance (agency, stake holder and stewardship theory);

Unit - V: Introduction to Corporate Social Responsibility (CSR)

Meaning and concept of CSR; arguments in favour of and against CSR; legal provisions regarding CSR in India; leading CSR initiatives in India; use of CSR initiatives as a strategy in business;

Suggested Readings:

- Aswathappa, Usha Rani, Gundavajhala; Business Ethics; Himalaya Publishing House.
- Farnando, Muralidheeran, Satheesh; Business Ethics: An Indian Perspective; Pearson.
- Farnando, Muralidheeran, Satheesh; Corporate Governance: Principles, Policies and Practices: Pearson.
- Murthy; Business Ethics and Corporate Governance; Himalaya Publishing House.

Semester – V

51

LEGAL ASPECTS OF BUSINESS

Paper 2: Semester 5, Major DSC-9

Paper Code: BBADSC509T

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: Indian Contract Act, 1872

[20L]

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 - II: 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 - III: 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 - IV: 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 - V: Intellectual Property Law

[10 L]

Patents, trademarks and copyrights.

Suggested Readings:

51

- Aggarwal, S. K.: Business Law, Galgotia Publishers Company, New Delhi.
- Akhileshwar, Pathak: Legal Aspects of Business, McGraw Hill Education, 6th ed.
- Avtar, Singh: Business Law, Eastern Book Company, Lucknow. 52
- Bhushan, Kumar Goyal and Jain, Kinneri: Business Laws, International Book House.
- M. C. Kuchhal, and Vivek, Kuchhal: Business Law, Vikas Publishing House, New Delhi.
- P. C. Tulsian and Bharat, Tulsian: Business Law, McGraw Hill Education.
- Ravinder, Kumar: Legal Aspects of Business, Cengage Learning.
- S.N. Maheshwari and S.K. Maheshwari: Business Law, National Publishing House, New Delhi.
- Sushm,a Arora: Business Laws, Taxmann Pulications.
- Sharma, J.P. and Sunaina, Kanojia: Business Laws, Ane Books Pvt. Ltd., New Delhi.

Semester – V

MIS & E-COMMERCE

Paper 3: Semester 5, Major DSC-10

Paper Code: BBADSC510T

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: Management Information System [10 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); Data storage hierarchy, Files: Definitions, different file organizations, problems with traditional filesystem.

Unit - II: System Analysis and Design [10 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 - III: Database Management Systems [14 L]

Definition of Database and database management system, 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

Unit - IV: Algorithm, Flow chart and Computer language [14 L]

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.

Unit - V: Electronic Data Interchange and E-Payment [12 L]

Concept and Advantages of E-Commerce, 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, Components of an effective electronic payment system, e-banking, online banking and core bankingsolutions, security threats to e-banking.

Suggested Readings:

- Anderson, P.: Management Information Systems.
- Davis & Olson: Management Information System (TMH, 2nd Ed.)
- Goyal, D.P.: Management Information Systems - Managerial Perspectives, Macmillan Business Books.
- Jawedkar, W. S.: Management Information System (Tata Mc Graw Hill, 3rd Ed.)
- Kanter, J.: Managing with Information.

- Korth, Sudarshan: Database Management, McGrawHill.
- Kroenke: Business Information Systems.
- Lucey: Management Information Systems.
- Laudon, K. C. and Laudon, J. P.: Management Information Systems: Managing the Digital Firms (Prentice Hall,
- Murdick, Ross, Claggett: Information System for Modern Management.
- Murdick, Ross, Claggett: Information System for Modern Management (PHI, 3rd Ed.)
- Turban: Information Technology for Management.

L = 1 Hour

Semester – V

55

PROJECT WORK & REPORT WRITING

Paper 4: Semester 5, Major DSC-11

Paper Code: BBADSC511T

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: Meaning of project and research projects in management; selection process of project work; analytical skills to handle projects; need of time management in relation to a project work;

Unit - II: Meaning, need, types of research design – exploratory, descriptive; casual research design; components of research design; features of good research design. Experiments; surveys and case study research design in management.

Unit - III: Role of communication in project work; different modes of communication in project work; role of written communication; different modes of written communication.

Unit - IV: Meaning of report; importance of reports; types of reports; characteristic of a good report; different types of reports; selecting a suitable type of report for a particular purpose.

Unit - V: Report planning; steps in report writing; importance of right language in report writing; use of statistics in report writing;

Suggested Readings:-

- Bentley, Trevor. Report Writing in Business, Elsevier Science
- Kothari. Garg. Research Methodology, New Age International Publishers
- Robinson. Smith. A Student's Guide to Writing Business Reports, Kaplan

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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 – VI

SEM	Major (DSC)	Minor	MDC	AEC	SEC	VAC	Internship/ Dissertation	Total Credits
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							20

Semester – VI

MANAGERIAL ECONOMICS

Paper 1: Semester 6, Major DSC-12

Paper Code: BBADSC612T

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

Economic term and Basic concepts, Economic problems- Problem of Scarcity, Problem of Choice, Problem of Efficiency. Managerial Economics- concept, nature and scope of managerial economics. Managerial Economics and other allied subjects like Economics, Statistics, Mathematics, Accountancy and Management.

[10 L]

Unit - II: Basic Concepts and Techniques

Theory of demand, demand functions, Law of demand and its Exceptions; Individual demand and Market demand. 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 Forecasting – Importance, Methods of demand forecasting– Survey Method Analytical Method, Experimental Method; Different Revenue Concepts, Relationship among AR, MR and Price Elasticity. Application based numerical problems.

[15 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, and Application based numerical problems. [15 L]

Unit - IV: Pricing & Market Structure

Different Market structures: Short run and Long run Equilibrium under perfect competition, Supply curve of a competitive firm, Equilibrium under Monopoly, Price Discrimination. Application based numerical problems.

[10 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. [10 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.
- Chopra, O.P., Managerial Economics, Tata McGraw Hill.
- Dholakia, R.H. and A.L. Oza, Microeconomics for Management Studies, OUP.
- Dwivedi, D.N., Managerial Economics, Vikas Publishing.
- Koutsoyannis, M., Modern Microeconomics, Macmillan.
- Salvatore Domonick, Managerial Economics in a Global Economy, Harcourt Series in Economics, Harcourt Collins Pub.
- Managerial Economics – Varshney and Maheswari; Sultan Chand.

Semester – VI

FINANCIAL INSTITUTIONS & MARKETS

Paper 2: Semester 6, Major DSC-13

Paper Code: BBADSC613T

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: 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 - II: Financial Institution

[20 L]

Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; **Reserve Bank of India**: - Functions; Instruments of Monetary and Credit Control, Main features of Monetary Policy since independence. **Development Banks**: - Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, EXIM Bank, SIDBI, SFCs, and NABARD). **Other Financial Institutions**: - Life Insurance Corporation of India-Function, General Insurance Corporation of India-Function, Mutual Fund-Concepts, Types, Importance. **Non-Banking Financial Companies (NBFCs)**: - Definition, Function and Regulations of RBI over NBFCs.

Unit - III: Financial Market

[20 L]

Money Market: Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets, Treasury Bill Market, Commercial Paper (CP), Certificate of Deposits, Concept of Repo, Reserve Repo; Recent trend in Indian Money Market. **Capital Market**: Concept, Security market, Primary & Secondary markets: Functions & Role; Functionaries of stock exchanges: Brokers, Sub-Brokers, Jobbers; Role of Stock Exchange 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. Equity Shares, Debentures, Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, kinds of brokers, opening of a account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, trading & Settlement mechanism at BSE & NSE.

Unit - IV: Investors' Protection

[5 L]

60

Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions and Grievance Redressal Mechanism in Stock Exchanges; Role of The SEBI, Judiciary & Media.

Unit - V: Financial Services

[5 L]

Merchant Banking: Functions & Roles; Credit rating: concept & types: Mutual Funds: Concept &Types.

Suggested Readings:

- Bhole, L. M.: Financial Markets and Institutions, TMH, New Delhi.
- Clifford, Gomez: Financial Markets, Institutions and Financial Services, PHI.
- Khan, M. Y.: Indian Financial System-Theory and Practice, TMH, New Delhi.
- Meir, Kohn: Financial Institution and Market, Oxford University Press. New Delhi.
- Mukherjee, Ghosh and Roy: Indian Financial System and Financial Market Operations, Dey Book Concern, Kolkata
- Nayak and Sana: Indian Financial System and Financial Market Operations, Rabindra Library
- Pathak, B.: Indian Financial System, Pearson.

Semester – VI

61

DIRECT & INDIRECT TAX

Paper 3: Semester 6, Major DSC-14

Paper Code: BBADSC614T

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:

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).
[10 L]

UNIT - II:

Simple computations of Taxable Income under the head: a) Salaries and b) Income from House Property, c) 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]; d) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; e) Income from Other Sources: Basis of charge.
[20 L]

UNIT - III:

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

UNIT - IV:

Goods and Services Tax – Concept, GST council; Pre and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services.
[10L]

UNIT - V:

Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns.
[10 L]

Suggested Readings:

- Singhania, M. and Singhania, V., Students' guide to Income Tax including GST, Taxmann.
- Ahuja and Gupta, Systematic Approach to Taxation Containing Income Tax and GST, Wolters Kluwer.
- V.S. Datey, GST Law & Practice with Customs & FTP, Taxmann.
- Raj K Agrawal and Shivangi Agrawal, Indirect Taxes, Bharat.
- Sengupta, C.H., Simplified Approach to Direct & Indirect Taxes, Dey Book Concern
- Publication on GST by the Institute of Chartered Accountants of India (www.icaai.org).
- Publication on GST by the Central Board of Excise and Customs (www.cbec.org)
- Relevant Bare Acts and Rules.

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Semester – VI

62

CORPORATE SOCIAL RESPONSIBILITY AND REPORTING

Paper 4: Semester 6, Major DSC-15

Paper Code: BBADSC615T

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: An Understanding of CSR

History and evolution of CSR in India; CSR and triple bottom line; Carroll's model of CSR; Friedman versus Freeman debate on CSR; factors influencing CSR

Unit - II: Sustainability and Stakeholder Engagement

Concept of sustainability; key factors of Sustainability; meaning of stakeholder engagement in CSR; the process of engagement– identifying and selecting appropriate stakeholders, reaching them and securing their interest, and implementing engaging strategies; role of NGOs in CSR implementation in India

Unit - III: CSR as a Strategic Business Tool

Balance between self-interest and social interest; role of CSR to develop brand personality and brand positioning; CSR and marketing; role of CSR as a tool of organizational brand building

Unit - IV: CSR Accounting

A brief theoretical discussion of -

Accounting for Expenditure on Corporate Social Responsibility Activities as issued by ICAI;

ISO 26000 International Guidance Standard on Social Responsibility

Unit - V: CSR Auditing and Reporting

Requirement of CSR Audit; Responsibility of Auditors ; Format for the Annual Report on CSR Activities to be Included in the Board's Report under Companies (Corporate Social Responsibility Policy) Amendment Rules, 2022; SEBI guideline on Business Responsibility and Sustainability Reporting by listed entities

Suggested Readings:

- Chandler, Werther: Strategic Corporate Social Responsibility, Sage South Asia.
- Farnando, Muralidheeran, Satheesh: Corporate Governance: Principles, Policies and Practices, Pearson.
- Kamal Garg: Corporate Social Responsibility, Bharat.
- The Institute of Chartered Accountants of India, Handbook on Audit of CSR Activities.
- The Institute of Chartered Accountants of India, Technical Guide on Accounting for Expenditure on Corporate Social Responsibility Activities.

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 – VII

SEM	Major (DSC)	Minor	MDC	AEC	SEC	VAC	Internship/ Dissertation	Total Credits
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

Year 4: Semester - VII

64

RESEARCH METHODOLOGY

Paper 1: Semester 7, Major DSC-16

Paper Code: BBADSC716T

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 Research Methodology

[10 L]

Research Process and Design: Definition, Meaning, Objectives and Categories of Research, Features of good research studies, Types of Research Studies, 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

Unit - II: Measurement Scales & Data Collection

[12 L]

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. Concept of Primary data and secondary data. Methods of Collection of Primary Data- Interview method, Questionnaire method, Schedule, Observation method

Unit - III: Sampling Fundamentals & Sampling Design

[12 L]

Some Fundamental Definitions and Need for Sampling, Different types of sampling, Census vs. Sample Survey, Steps in Sampling Design, Characteristics of a Good Sample Design, Basic concepts of statistic, parameter, Standard Error, Important Sampling Distributions.

Unit - IV: Testing of Hypotheses

[16 L]

Hypothesis – definition & concept, 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 . Important Non-parametric or Distribution-free Tests - χ^2 test.

Unit - V: Interpretation and Report Writing

[10 L]

Interpretation – Meaning, techniques, precaution, significance of Report Writing, Steps in Writing Report, Layout and Types of the Research Report, Oral Presentation, Precautions, Procedure of writing Bibliography, Use of Computer & Computer Technology.

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Suggested Readings:

65

- Ahuja, Ram: Research Methods, Rawat Publications.
- Cooper, Donald R., Schindler Pomde S.: Business Research Methods, Tata McGraw Hill.
- 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.
- Kothari, C.R.: Research Methodology – Methods & Techniques, New Age Intl.
- Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M.: Management Research Methodology, Pearson Education.
- Kulkarni, M.V.: Research Methodology, Everest Publishing House.
- 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.

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Semester - VII

INTRODUCTION TO COMPANY LAW

66

Paper 2: Semester 7, Major DSC-17

Paper Code: BBADSC717T

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 Company

[10 L]

Meaning and Definition of Company; Features; Types of Companies (Concept, Definition and Features): One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Foreign Company, Dormant company; Lifting of corporate veil.

Unit - II: Formation of a Company

[15 L]

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus.

Unit - III: Company Administration & Management

[10 L]

Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Liabilities, Removal of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Unit - IV: Share Capital & Debentures

[10 L]

Share Capital: Meaning, Types of shares, Provisions relating to issue of new shares, Allotment, forfeiture of shares, Provision for issue of ESOP, bonus shares, right shares, sweat equity, Debentures: meaning and provisions for issue. Basic concept of dividend.

Unit - V: Corporate Meetings

[15 L]

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, E- voting, Video Conferencing.

[Notes: 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.]

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Suggested Readings:

- A Compendium of Companies Act 2013, along with Rules, Taxmann Publications. 67
- Chadha, Reena and Chadha, Sumant: Corporate Laws, Scholar Tech Press, Delhi.
- Gower and Davies: Principles of Modern Company Law, Sweet & Maxwell.
- Kapoor, G.K. and Dhamija, Sanjay: Company Law, Bharat Law House, Delhi.
- Kuchhal, M.C.: Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
- Kumar, Anil: Corporate Laws, Indian Book House, Delhi.
- Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
- Ramaiya, A.: Guide to Companies Act, Lexis Nexis, Wadhwa and Buttersworth.
- Sharma, J. P.: An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.
- Singh, Avtar: Introduction to Company Law, Eastern Book Company.

Semester - VII

68

FINANCIAL STATEMENT ANALYSIS

Paper 3: Semester 7, SMF-1

Paper Code: BBASMF701T

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 Statement Analysis [8 L]

Financial Statement: Concept and nature, purpose and limitations of financial statement. Components of financial statement (with reference to Companies Act, 2013). Users of financial statements. Financial Statement Analysis: Meaning, objectives, Types and problems encountered in financial statement analysis

Unit - II: Techniques of financial statement analysis [10 L]

Traditional approach and modern approach. Comparative Statement, Common-size Statement, Trend Analysis (with numerical problems).

Unit - III: Ratio Analysis [12 L]

Ratio: Meaning, objective, classification of financial ratios. Ratio Analysis: Meaning, advantages and limitations of ratio analysis; Computation and interpretation of important ratios for measuring liquidity, solvency, capital structure, profitability and managerial effectiveness. Preparation of income statement and balance sheet based on given financial ratios.

Unit - IV: Fund flow statement & Cash flow Statement [20L]

Fund flow statement: Concepts of fund, meaning and purposes of fund flow statement, Sources and uses of fund, Depreciation-whether a source of fund or not, Preparation of fund flow statement.

Cash flow statement: Meaning and purposes of cash flow statement. Difference between cash book and cash flow statement. Difference between fund flow and cash flow statement. Preparation of cash flow statement as per Ind. AS-7.

Unit - V: Corporate Distress Prediction [10L]

Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score Model.

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Suggested Readings:

69

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

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Semester - VII

70

DISTRIBUTION & LOGISTICS MANAGEMENT

Paper 4: Semester 7, SMM-1

Paper Code: BBASMM701T

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: Channel Management

[10 L]

Introduction, Marketing Channels, Designing Channels, Selection and Recruitment of Channel Partners, Channel Motivation, Channel Relationships Management, Channel Evaluation, Information Systems for Channels.

Unit - II: Emerging Concepts in Distribution Management

[12 L]

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.

Unit - III: Introduction to Logistics

[15 L]

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.

Unit - IV: Logistical Packaging

[8 L]

Introduction, Objectives, Concept of Logistical Packaging, Design Consideration in Packaging, Types of Packaging Material, Packaging costs

Unit - V: Integrated Logistics

[15 L]

Introduction, Objectives, Concept of Integrated Logistics, Inventory flow, Information flow, Operational Objectives of Integrated Logistics, Barriers to Integration, Organization structure, Measurement system, Inventory ownership, Information technology, Knowledge transfer capability, Logistical Performance Cycle, Logistics performance cycle, Manufacturing support performance cycle, Procurement performance cycle.

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.
- Bowersox and others: Physical Distribution Management. Tata McGraw Hill, New Delhi.
- 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 businesslogistics (7th ed.). USA: South-Western.
- Dobler, D.W; Purchasing and Supply Management Tata McGraw Hill, New Delhi.
- Dornier, P. P., Ernst, R., Fender, M., & Kouvelis, P. (1998). Global Operations Management and Logistics: Text and Cases. New York: John Wiley & Sons.
- Glaskowsky N.A: Business Logistics, Dryden Press, Ohio.
- Khanna, K.K: Physical Management, Himalaya Publishing House, New Delhi.
- 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.

Semester – VII

CORPORATE FINANCIAL ACCOUNTING & REPORTING

Paper 5: Semester 7, SMF-2

Paper Code: BBASMF702T

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

[8 L]

Financial Reporting-Its Importance, Conceptual framework for financial reporting, Issues and problems with special reference to published financial statement. Indian Accounting Standards and the Companies Act.

Unit - II: Presentation of Financial Statements (Ind AS-1)

[12 L]

Objective and Scope; General features of Financial Statements, Structure and contents of Financial Statements, True and Fair presentation; Ind As compliant Financial Statements: Presentation of Balance Sheets, Statement of Profit and Loss; Disclosure of accounting policies.

Inventories (Ind AS-2): Objective; Definition and Scope of the standard; Measurement of Inventory: Determination of Inventory Cost, Cost Formulas, & Net Realisable Value; Recognition as an Expense; Disclosure.

Unit - III: Property, Plant and Equipment (Ind AS-16)

[20 L]

Objective; Definition and Scope of the standard; Recognition of Assets: Measure at Recognition; Measurement after recognition: Cost model, Revaluation model, Depreciation, Compensation of Impairment: Derecognition, Disclosure.

Impairment of Assets (Ind As-36): Objective; Definition and Scope of the standard; Requirement for impairment review when there are indications for impairment; Impairment loss; Recognition and measurement of impairment loss; Measurement of recoverable amount: Cash generating unit (CGU); Reversal of impairment loss. Disclosure.

Unit - IV: Intangible Assets (Ind As-38)

[12 L]

Objective; Definition and Scope of the standard; measurement of Intangible Assets: Initial measurement at cost, Internally generated goodwill, Internally generated intangible assets, Subsequent measurement: Cost or Revaluation model; Amortisation; Disclosure.

Unit - V: Value Added Statement

[8 L]

Definition of Value Added; Classification: Gross Value Added, Net Value Added; Significance of Value Added Statement, Computation of Value Added Statement.

Suggested Reading:

- Ghosh, T. P.: Illustrated Guide to Indian Accounting Standards, Taxman Publication.
- Ghosh, T. P.: IFRS, Taxmann Publication Pvt. Ltd.
- Hendrikson, E .S.: Accounting Theory, Khosla Publishing House, Delhi.
- Jawhar Lal: Corporate Financial Reporting Theory and Practice, Taxman Publication.
- Rawat, D. S. and Patel, Pooja: Students' Guide to Ind ASs [Converged IFRSs] Taxmann Publication Pvt. Ltd.

Semester – VII

SOCIAL MARKETING & DIGITAL MARKETING

Paper 6: Semester 7, SMM-2

Paper Code: BBASMM702T

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: **[16 L]**

Definition of Social Marketing, Understanding, Relevance, Emerging social issues, The Indian Scenario. Core Elements of Social Marketing Process, Social Change Strategies; Social Marketing vs Commercial Marketing - Similarities and Differences; Regular Four Ps and Additional Ps in Social Marketing; Marketing Mix at Strategic and Operational Levels.

Unit - II: **[14 L]**

Behaviour Change, Attitude Formation, Adoption Process; Diffusion of Social Products; Influence Group and their Mobilization; Social Marketing campaign - Stages and Effectiveness; Influence of Social Changes on the Indian Business Environment and Organisation - Opportunities and Threats; Cases.

Unit - III: **[8 L]**

Concept of Digital Marketing, Potential & Advantage of Digital Marketing, Web 2.0, SOSTAC, Product Strategy online, online pricing, E-commerce, Omni channel retailing, ROPO.

Unit - IV: **[14 L]**

Internet Traffic – Plan , volume & quality, SEO, SEM, Black Hat & Grey Hat SEO, E-mail marketing, Promotion in digital marketing- Affiliate marketing, Cyber branding, PPC, CTR, Google Ads, PAR & BAR.

Unit - V: **[8 L]**

Netnography, Web purchase decision making, Content Marketing, SMM, Social media model by McKinsey, CRM.

Suggested Readings:

- Ahuja, Vanadana; *Digital Marketing*, Oxford.
- Chaffey; *E-Business & E-Commerce Management*, Pearson.
- Gupta, Seema; *Digital Marketing*, Mc Graw Hill.
- Jha; *Social Marketing*, Himalaya Publishing House.
- Kotler; *Marketing 4.0*, Wiley.

- Kotler; *Social Marketing in India*, Sage.
- Kozinets; *Netnography: Redefined*, Sage.
- Tuten & Solomen; *Social Media Marketing*, Sage.

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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 – VIII

[For Hons without Research]

SEM	Major (DSC)	Minor	MDC	AEC	SEC	VAC	Internship/ Dissertation	Total Credits
VIII	DS-18 (5) Entrepreneurship Development DS- 19 (5) Strategic Management DS-20 (5) Fundamentals of Auditing DS-21 (5) International Business							20

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Year 4: Semester – VIII

ENTREPRENEURSHIP DEVELOPMENT

Paper 1: Semester 8, Major DSC-18

Paper Code: BBADSC818T

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

[15 L]

Concepts of entrepreneur and entrepreneurship, The evolution of the concept of entrepreneurship, Entrepreneur as an organizer and risk bearer, Qualities and competencies of a successful entrepreneur, Functions of an entrepreneur; Type of entrepreneurs; Role of entrepreneur in economic development; Distinction between an entrepreneur and a manager; concept of intrapreneur and difference between intrapreneur and entrepreneur, Growth of entrepreneurship in India.

Unit - II: Women Entrepreneurship

[10 L]

Concept and definition of women entrepreneurship, Reasons for growth of woman entrepreneurship; Problems faced by them and remedial measures.

Unit - III: Social Entrepreneurship

[10 L]

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Need for promoting social entrepreneurship, Social vs. Business Entrepreneur.

Unit - IV: Financing of Enterprises

[15 L]

Need for financial planning, Sources of short-term and long-term finance to entrepreneurs, Institutional finance to entrepreneurs; Commercial banks and Non-banking financial institutions- their roles and activities relating to financing of enterprises, Angel investors, venture capitalists, seed financing, equity financing, Loan syndication, Consortium finance.

Unit - V: Formulating Business Plan

[10 L]

Concept and meaning of business plan, need for preparing business plan/project report, content of a project report, format of a Business Plan, Market Analysis, Marketing, financial and the organizational plan.

Suggested Readings:

- Bhanagade, Dilip B.: Women Entrepreneurship, Himalaya Publishing House.
- Desai, Vasant: Entrepreneurial Development, Himalaya Publishing House.
- Desai, Vasant: Fundamentals of Entrepreneurship and Small Business Management, Himalaya Publishing House.

- Forbat, John: Entrepreneurship, New Age International.
- Gordon, E. & Natarajan, K.: Entrepreneurship Development, Himalaya Publishing House.⁷⁷
- Gupta, C.B. and Khanka, S.S.: Entrepreneurship and Small Business Management, Sultan Chand & Sons.
- Jham, V. & Sharma, K.: Footsteps to Successful Entrepreneurs, Excel Books.
- Khanka, S.S.: Entrepreneurial Development, S. Chand & Co.
- Kumar, S. Anil: Entrepreneurship Development, New Age International.
- Kuratko and Rao: Entrepreneurship: A South Asian Perspective, Cengage Learning.
- Mishra, R.C.: Modern Project Management, New Age International.
- Mohanty: Fundamentals of Entrepreneurship, PHI Learning.
- Murthy, C.S.V.: Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
- Nandan: Fundamentals of Entrepreneurship, PHI Learning.
- Reddy, P. Narayana: Entrepreneurship: Text and Cases, Cengage Learning.
- Sahai, Lal: Entrepreneurship, Excel Books.
- Shankar: Entrepreneurship: Theory & Practice, Mc-Graw Hill Education.

Semester – VIII

STRATEGIC MANAGEMENT

Paper 2: Semester 8, Major DSC-19

Paper Code: BBADSC819T

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

[10 L]

Strategic Management as a field of Study – Strategy; Strategic Management and related issues – Levels of Strategy – Mission and Objectives – Strategic Intent.

Unit - II: Environmental Analysis and Diagnosis

[20 L]

Concept and Issues – Environmental factors – Synthesis of External Factors – Industry Analysis; Porter's Five-Forces Model. Internal Analysis and Diagnosis: Analysis of Internal Resources and Capabilities – Synthesis of Internal Factors – Core competence – Value – Chain Analysis – SWOT analysis.

Unit - III: Strategic Options

[10 L]

Alternative Grand Strategies; Stability, Growth, Retrenchment and Combinations – Mergers, Acquisitions and Joint Ventures – Porter's Concept of Generic Strategies and Competitive advantage.

Unit - IV: Strategy Implementation – Important Issues

[10 L]

Interrelationship between Formulation and Implementation – Important Issues in Strategy Implementation; Resource Allocation; Leadership Implementation – Structural considerations.

Unit - V: Strategy Evaluation

[10 L]

Evaluation and Control in Strategic Management; Strategy evaluation, framework – Criteria for Strategy Evaluation - Measuring Performance; The Balanced Scorecard and other approaches.

Suggested Readings:

- Business Policy and Strategic Management – L. R. Jauch and W. F. Glueck; McGraw Hill, New York.
- Business Policy and Strategic Management – Azhar Kazmi; Tata McGraw Hill.
- Concepts in Strategic Management and Business Policy – J. D. Hunger, T. L. Wheelan and K. Rangarajan; Pearson Education.
- Discourses on strategic Management – D. Roy; Asian Publications.
- Strategic Management: Concepts & Cases – Fred R. David; Pearson Education.

- Strategic Management: Concepts and Experiments – L. W. Rue and P.G. Holland; McGraw – Hill, New York.
- Strategic Management – Francis Cherunilam; Himalaya Publishing House. 79
- Strategic Management – Text and Cases – V. S. P. Rao and Hari Krishna; Excel Books.

Semester - VIII

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FUNDAMENTALS OF AUDITING

Paper 3: Semester 8, Major DSC-20

Paper Code: BBADSC820T

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 of Auditing

[10 L]*

Meaning, Objectives, Basic Principles and Techniques, Advantages and Limitations, Classification of Audit. Audit Planning and Procedures – Relevant Documents. Internal Control- Internal Check and Internal Audit, Vouching and Verification of Assets and Liabilities (including relevant SAP's)

Unit - II: Audit of Companies

[20 L]

Audit of Limited Companies: Company Auditor – Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report, Liabilities of Statutory Auditors under the Companies Act, 2013. Divisible Profits and Dividend with special reference to Depreciation, Provisions and Reserves as per Companies Act, 2013.

Unit - III: Audit Report and Certificate

[10 L]

Audit Report- Definition, Features, Value of Auditor's Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, Concept of True and Fair View.

Unit - IV: Audit of Different Institutions

[10 L]

Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and Cooperative Societies. Audit of Local Govt. - Gram Panchayat, Panchayat Samity and Zilla-Parishad, Municipality and Municipal Corporation.

Unit - V: Special Areas of Audit

[10 L]

Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit.

Suggested Readings:

- Basu, S. K.: Auditing, Pearson.
- Gangapadhyay and Sengupta: Auditing, Dey Books Concern.
- Jha, Aruna: Auditing, Taxmann Publication.
- Kumar, Ravinder and Sharma, Virender: Auditing Principles and Practices, PHI Learning.
- Sengupta, R.N.: Practical Guide.

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- Tandon, et al.: Practical Auditing, S.Chand.

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Semester - VIII

INTERNATIONAL BUSINESS

Paper 4: Semester 8, Major DSC-21

Paper Code: BBADSC821T

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 International Management [10 L]

Introduction to International Business; Concept of International Management; Reasons the Firm for Going International, Strategy for Internationalization of Business, Global Challenges; International Entry Modes, Their Advantages and Disadvantages, Entry Barriers,

Unit - II: International Environment: Cultural Environment [20 L]

Cultural Environment facing Business, Managing Diversity within and Across Culture, Hofstede Study, Edward T Hall Study, Cultural Adaptation through Sensitivity Training,

International Trading Environment: Classical, Neo-classical and Modern International Trade Theories; Porter's Diamond Model; Competitive Strategy and global value chain development. Foreign Direct Investments (FDI).

Unit - III: International Management Strategy [12 L]

Adopting Global Strategy by the Firm, Emerging Models of Strategic Management in International Context, Organizational Architecture and Structure; Basic Models for Organization Design in Context of Global Dimensions; Achieving and Sustaining International Competitive Advantage; International Strategic Alliances, Global Mergers and Acquisition.

International Business Operations : International Human Resource Management-concept and Dimensions, Human Resource Issues in Developing and Maintaining an Effective Work Force, Global Operations Management, Global Logistics Management.

Unit - IV: International Corporations [8 L]

Design and Structure: Organizational design and structure, for ms of organizational structure, their attitudes and strengths. Functional based, are a based and matrix structure, Methods of entry.

Unit - V: International Finance and Strategies [10 L]

Balance of Payment, Global financial market, foreign exchange market. Exchange rate determination methods. Global competitiveness and international business strategies. International strategic alliances.

Suggested Readings:

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- Cherunilam Francis: International Business; PHI.
- Daniels, John D. and Radebaugh, Lee H. (2005). International Business. Wiley India.

- Deresky, Helen;: International Management: Managing across borders and culture. Pearson Education.
- Hill, Charles & Jain Arun K., International Business *Competing in the Global Market Place*; McGraw Hills.
- Hodgetts, R. and Luthens, F: International Management. Tata McGraw Hill Inc.
- International Business: Joshi, R. M.; Oxford University Press.
- Lasserre, Philippe (2005). Global Strategic Management. Palgrave McMillan.
- Paul Justin: International Business; PHI.
- Thakur, M., Burton & Gene, E.: International Management. Tata McGraw Hill.

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 – VIII

[For Hons with Research]

SEM	Major (DSC)	Minor	MDC	AEC	SEC	VAC	Internship/ Dissertation	Total Credits
VIII	DS-18 (5) Entrepreneurship Development						Dissertation (15)	20

Year 4: Semester – VIII

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ENTREPRENEURSHIP DEVELOPMENT

Paper 1: Semester 8, Major DSC-18

Paper Code: BBADSC818T

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

[15 L]

Concepts of entrepreneur and entrepreneurship, The evolution of the concept of entrepreneurship, Entrepreneur as an organizer and risk bearer, Qualities and competencies of a successful entrepreneur, Functions of an entrepreneur; Type of entrepreneurs; Role of entrepreneur in economic development; Distinction between an entrepreneur and a manager; concept of intrapreneur and difference between intrapreneur and entrepreneur, Growth of entrepreneurship in India.

Unit - II: Women Entrepreneurship

[10 L]

Concept and definition of women entrepreneurship, Reasons for growth of woman entrepreneurship; Problems faced by them and remedial measures.

Unit - III: Social Entrepreneurship

[10 L]

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Need for promoting social entrepreneurship, Social vs. Business Entrepreneur.

Unit - IV: Financing of Enterprises

[15 L]

Need for financial planning, Sources of short-term and long-term finance to entrepreneurs, Institutional finance to entrepreneurs; Commercial banks and Non-banking financial institutions- their roles and activities relating to financing of enterprises, Angel investors, venture capitalists, seed financing, equity financing, Loan syndication, Consortium finance.

Unit - V: Formulating Business Plan

[10 L]

Concept and meaning of business plan, need for preparing business plan/project report, content of a project report, format of a Business Plan, Market Analysis, Marketing, financial and the organizational plan.

Suggested Readings:

- Bhanagade, Dilip B.: Women Entrepreneurship, Himalaya Publishing House.
- Desai, Vasant: Entrepreneurial Development, Himalaya Publishing House.
- Desai, Vasant: Fundamentals of Entrepreneurship and Small Business Management, Himalaya Publishing House.
- Forbat, John: Entrepreneurship, New Age International.

- Gordon, E. & Natarajan, K.: Entrepreneurship Development, Himalaya Publishing House⁸⁵
- Gupta, C.B. and Khanka, S.S.: Entrepreneurship and Small Business Management, Sultan Chand & Sons.
- Jham, V. & Sharma, K.: Footsteps to Successful Entrepreneurs, Excel Books.
- Khanka, S.S.: Entrepreneurial Development, S. Chand & Co.
- Kumar, S. Anil: Entrepreneurship Development, New Age International.
- Kuratko and Rao: Entrepreneurship: A South Asian Perspective, Cengage Learning.
- Mishra, R.C.: Modern Project Management, New Age International.
- Mohanty: Fundamentals of Entrepreneurship, PHI Learning.
- Murthy, C.S.V.: Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
- Nandan: Fundamentals of Entrepreneurship, PHI Learning.
- Reddy, P. Narayana: Entrepreneurship: Text and Cases, Cengage Learning.
- Sahai, Lal: Entrepreneurship, Excel Books.
- Shankar: Entrepreneurship: Theory & Practice, Mc-Graw Hill Education.

Semester – VIII

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DISSERTATION

Paper Code: BBARES801M

Dissertation Guidelines

HONOURS WITH RESEARCH

[As Per West Bengal State University Draft Advisory for Admission to UG Programmes under NEP 2020 (2024-25) Pg. No. 22-23]

- ❖ Students who secure an average of 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year for obtaining a Bachelor degree (Honours with Research) in his/her major discipline.
- ❖ Such candidates must secure **95 credits** out of the total credits of **182** from discipline-specific major courses and also needs to secure 15 credits through a Research project to be awarded a Bachelor degree (Honours with Research) in his/her major discipline.
- ❖ A student selected for pursuing 4-year Honours with Research programme is required to complete a research project and submit a dissertation to the concerned university department for examination and evaluation in the 8th semester.
- ❖ **The concerned UG-BOS will form a board comprising one university faculty, one external expert and the supervisor. This research project/dissertation work carries 15 credits and 300 marks.**
- ❖ The concerned candidate must score **150** or above out of the 300 marks allotted for Research/Dissertation work for being awarded the degree of UG Honours with Research in his/her major discipline.
- ❖ Plagiarism check for dissertation/project report should be done by the candidate from the university library against a fee, and the report should be attached with the dissertation/report maintaining UGC norms. Dissertation with similarity index more than 10% as per UGC norms will be referred back to the concerned board for decision.
- ❖ A full-time teacher in a substantive post holding a doctoral degree in a discipline will be able to act as supervisor for 15 credit dissertation/ research project at the UG level.

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- ❖ Colleges with one faculty in a discipline capable for supervising the UG research project may take another co-supervisor from a different college under WBSU.
- ❖ **Evaluation of the Dissertation/Project report to be done separately by the supervisor and the external expert assigned by the concerned Board and an average of the two marks to be allotted. The presentation and Viva will be evaluated jointly by the supervisor, external expert and university faculty.**

Guidelines for Dissertation/Project Report:

- ❖ **Word count - 5000 excluding bibliography**
- ❖ **Font-Times New Roman 12**
- ❖ **Line Spacing-1.5**
- ❖ **Referencing - Any standard referencing format as per subject requirement (MLA/Chicago/APA or as deemed suitable)**
- ❖ **Footnotes / Endnotes wherever applicable.**

Evaluation of Dissertation/Project Report:

- ❖ **Dissertation/Project Report-200**
- ❖ **Presentation-50**
- ❖ **VivaVoce-50**

The dissertation of the Bachelor of Business Administration [B.B.A. – Honours] VII Semester, students shall be under guidance of the Supervisors allotted to them. The students are required to keep in touch with their supervisors and meet them, at least once in a week, as per the convenience of the Supervisor and the student concerned, to give updates regarding progress.

The students are required to prepare three hard bound copies of the dissertation - two copies must be submitted to the college. One copy should remain with the respective students, which they must bring with themselves at the time of viva.

The dissertation should be original and free from plagiarism. The University reserves the right to reject the dissertation and initiate appropriate action if the dissertation is found plagiarized.

Final dissertation should consist of the following-

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- Cover page consisting of the title (at the top), name of the University enrolment number, name and designation of the supervisor (in middle), name of College at the bottom
- Declaration by the student about the originality of work
- Certificate issued by the supervisor
- Preface and acknowledgement
- Table of contents
- List of abbreviations
- Main body of the dissertation should be divided into chapters, with one first chapter on Introduction and last chapter on Conclusion and Suggestions
- There should be reference bibliography along with appendix. The reference bibliography and appendix should not be counted for the required number of total pages of dissertation
- The main text of dissertation should be of 50-60 pages, excluding bibliography and appendix, if any

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SECTION – D

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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 Questions to be Answered	No. of Questions to be set
BBADSC101T	Principles of Management & Organisational	2	5	8
		5	4	6
		10	2	4
BBAMIN101T	Banking & Insurance	2	5	8
		5	4	6
		10	2	4
BBAMIN102T	Consumer Behavior & Customer Relationship Management	2	5	8
		5	4	6
		10	2	4
BBAHMD101T	Macro & Indian Economics	2	5	8
		5	4	6
		10	2	4
BBAHSE101P	Computer Application in Business-I	Practical (Lab based)		

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Year 1: Semester 2

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC202T	Financial Accounting	2	5	8
		5	4	6
		10	2	4
BBAMIN203T	Investment Analysis & Portfolio Management	2	5	8
		5	4	6
		10	2	4
BBAMIN204T	Retail Management & Marketing of Services	2	5	8
		5	4	6
		10	2	4
BBAHMD202T	Statistics For Business Decisions	2	5	8
		5	4	6
		10	2	4
BBAHSE202P	Computer Application in Business-II	Practical (Lab based)		

Year 2: Semester 3

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC303T	Cost & Management Accounting	2	5	8
		5	4	6
		10	2	4
BBAMIN305T	Corporate Accounting	2	5	8
		5	4	6
		10	2	4
BBAMIN306T	Integrated Marketing Communication (IMC) & Brand Management	2	5	8
		5	4	6
		10	2	4
BBAHMD303T	Quantitative Techniques in Management	2	5	8
		5	4	6
		10	2	4
BBAHSE303P	E-filing of Tax Returns	Practical (Lab based)		

Year 2: Semester 4

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC404T	Marketing Management	2	5	8
		5	4	6
		10	2	4
BBADSC405T	Financial Management	2	5	8
		5	4	6
		10	2	4
BBADSC406T	Human Resource Management	2	5	8
		5	4	6
		10	2	4
BBADSC407T	Production & Operations Management	2	5	8
		5	4	6
		10	2	4

Year 3: Semester 5

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC508T	Business Ethics & Corporate Governance	2	5	8
		5	4	6
		10	2	4
BBADSC509T	Legal aspects of Business	2	5	8
		5	4	6
		10	2	4
BBADSC510T	MIS & E-Commerce	2	5	8
		5	4	6
		10	2	4
BBADSC511T	Project Work & Report Writing	2	5	8
		5	4	6
		10	2	4

Year 3: Semester 6

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC612T	Managerial Economics	2	5	8
		5	4	6
		10	2	4
BBADSC613T	Financial Institutions & Markets	2	5	8
		5	4	6
		10	2	4
BBADSC614T	Direct & Indirect Tax	2	5	8
		5	4	6
		10	2	4
BBADSC615T	Corporate Social Responsibility and Reporting	2	5	8
		5	4	6
		10	2	4

Year 4: Semester 7

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC716T	Research Methodology	2	5	8
		5	4	6
		10	2	4
BBADSC717T	Introduction to Company Law	2	5	8
		5	4	6
		10	2	4
BBASMF701T/ BBASMM701T	Financial Statement Analysis OR Distribution & Logistics Management	2	5	8
		5	4	6
		10	2	4
BBASMF702T/ BBASMM702T	Corporate Financial Accounting & Reporting OR Social Marketing & Digital Marketing	2	5	8
		5	4	6
		10	2	4

Year 4: Semester 8
(For Hons without Research)

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Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC818T	Entrepreneurship Development	2	5	8
		5	4	6
		10	2	4
BBADSC819T	Strategic Management	2	5	8
		5	4	6
		10	2	4
BBADSC820T	Fundamentals of Auditing	2	5	8
		5	4	6
		10	2	4
BBADSC821T	International Business	2	5	8
		5	4	6
		10	2	4

Year 4: Semester 8
(For Hons with Research)

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBADSC818T	Entrepreneurship Development	2	5	8
		5	4	6
		10	2	4
BBARES801M	Dissertation	Internship Mini Project Report-30 Marks Viva-voce- 20 Marks		

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Mechanism for Computation of Work-load:

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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
duration/week/semester;
- (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.

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

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- 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).

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