



आईएफटीएम विश्वविद्यालय, मुरादाबाद, उत्तर प्रदेश

**IFTM University, Moradabad, Uttar Pradesh**

**NAAC ACCREDITED**

**SCHOOL OF BUSINESS MANAGEMENT**

**DEPARTMENT OF MANAGEMENT**

**BACHELOR OF BUSINESS ADMINISTRATION**

**[II YEAR AND III YEAR]**

**[FOR ACADEMIC SESSION 2021-22]**

**IFTM UNIVERSITY**

**N.H.-24, Lodhipur Rajput, Delhi Road, Moradabad, Uttar Pradesh-244001**

**[www.iftmuniversity.ac.in](http://www.iftmuniversity.ac.in)**



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**IFTM University, Moradabad, Uttar Pradesh**  
NAAC ACCREDITED

**SCHOOL OF BUSINESS MANAGEMENT**

**DEPARTMENT OF MANAGEMENT**

**Study & Evaluation Scheme of**

**Bachelor of Business Administration**  
**[II Year and III Year]**

**[for Academic Session 2021-22]**

**Summary**

<b>Programme:</b>	<b>Bachelor of Business Administration</b>
<b>Programme Level:</b>	<b>Degree (Under Graduation)</b>
<b>Duration:</b>	<b>Three years (Six semesters) Full time</b>
<b>Medium of Instruction:</b>	<b>English</b>
<b>Minimum Required Attendance:</b>	<b>75%</b>
<b>Maximum Credits:</b>	<b>168</b>

## **IFTM University, Moradabad**

### **COURSE STRUCTURE FOR BBA PROGRAMME**

#### **Preamble**

The main aim of the education system is to impart knowledge, skills and certain values which in turn prepare an individual for occupational mobility and participating actively in society. The emerging need for a borderless corporate world has begun to realize the indispensability of management education to business. An entirely new set of behavior patterns, attitudes, and methods of communication is expected to deal with the emerging global business, global market trends, organizational versatility, trade agreements, and trade barriers.

The Need of the hour is to equip the young generation with traditional business values blended with modern concepts and techniques of management. The degree programme like BBA is becoming popular and is in great demand. The management education at the under-graduate level is intended to serve as a grooming ground for the future managers. This will make a student more receptive to the advanced level of theory and practice of management science

BBA Programme at **IFTM University, Moradabad** aims at catering to the demand for the skilled and chiseled managing personnel in the industry in general and at all levels in the world of business, in particular in India. The expressed objective of this programme is to provide a wider and sound base to the students not only for an advanced course in management but also to open a range of career avenues like the management trainees picked-up by the industry, as also in the business researches/studies engaged in by the business consulting houses giving a variety of vital services to the trade industry.

**Programme Objectives:** The objectives of the programme are as follows:

- ✓ To provide adequate basic understanding of Management Education among the students,
- ✓ To prepare students to exploit opportunities being newly created in the management profession,
- ✓ To train the students in communication skills effectively,
- ✓ To develop appropriate skills in the students so as to make them competent and provide themselves self-employment, and
- ✓ To inculcate Entrepreneurial skills in the students.

**Programme Outcomes (POs):** Students completing this programme will be able to:

- ✓ Apply knowledge of management theories and practices to solve business problems,
- ✓ Analytical and critical thinking abilities for data-based decision making,
- ✓ Able to communicate well with the industry people,
- ✓ Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment,
- ✓ Determine the entrepreneurial skills, and
- ✓ Choose the best possible investment decisions for an enterprise.

**Study and Evaluation Scheme**  
**Programme: Bachelor of Business Administration**

**SEMESTER III**

S.No	Paper code	Subject Title	Period	Credit	Evaluation Scheme		
					Internal	External	Total
1	BBA 301	ORGANIZATIONAL BEHAVIOUR	4	4	30	70	100
2	BBA 302	RESEARCH METHODOLOGY	4	4	30	70	100
3	BBA 303	COST ACCOUNTING	4	4	30	70	100
4	BBA 304	MACRO ECONOMICS	4	4	30	70	100
5	BBA 305	I.T. IN BUSINESS	4	4	30	70	100
6	BBA 306	ENVIRONMENTAL STUDIES	4	4	30	70	100
7	BBA 307	COMPREHENSIVE VIVA-VOCE	--	4	--	100	100
8	BBA UDM	DISASTER MANAGEMENT	2	--	30	70	100*
<b>Total</b>			<b>24</b>	<b>28</b>	<b>180</b>	<b>520</b>	<b>700</b>

**\*Qualifying Paper**

**SEMESTER IV**

S.No	Paper code	Subject Title	Period	Credit	Evaluation Scheme		
					Internal	External	Total
1	BBA 401	PRODUCTION & OPERATIONS MANAGEMENT	4	4	30	70	100
2	BBA 402	PROJECT MANAGEMENT	4	4	30	70	100
3	BBA 403	CORPORATE ACCOUNTING	4	4	30	70	100
4	BBA 404	INDIAN ECONOMIC ENVIRONMENT	4	4	30	70	100
5	BBA 405	QUANTITATIVE TECHNIQUES	4	4	30	70	100
6	BBA 406	INDIAN BANKING SYSTEM	4	4	30	70	100
7	BBA 407	COMPREHENSIVE VIVA-VOCE	--	4	--	100	100
<b>Total</b>			<b>24</b>	<b>28</b>	<b>180</b>	<b>520</b>	<b>700</b>

**SEMESTER V**

S.No	Paper code	Subject Title	Period	Credit	Evaluation Scheme		
					Internal	External	Total
1	BBA 501	MANAGEMENT ACCOUNTING	4	4	30	70	100
2	BBA 502	COMPANY LAW	4	4	30	70	100
3	BBA 503	E- BUSINESS	4	4	30	70	100
4	BBA 504	ENTREPRENEURSHIP DEVELOPMENT	4	4	30	70	100
5	BBA 505	INTERNATIONAL BUSINESS	4	4	30	70	100
6	BBA 506	ADVERTISING MANAGEMENT	4	4	30	70	100
7	BBA 507	MARKET SURVEY REPORT EVALUATION & VIVA VOCE	--	4	30	70	100
<b>Total</b>			<b>20</b>	<b>28</b>	<b>180</b>	<b>520</b>	<b>700</b>

**SEMESTER VI**

S.No	Paper code	Subject Title	Period	Credit	Evaluation Scheme		
					Internal	External	Total
1	BBA 601	STRATEGIC MANAGEMENT	4	4	30	70	100
2	BBA 602	LABOUR LAWS	4	4	30	70	100
3	BBA 603	MANAGEMENT INFORMATION SYSTEM	4	4	30	70	100
4	BBA 604	AUDITING	4	4	30	70	100
5	BBA 605	INCOME TAX	4	4	30	70	100
6	BBA 606	SALES MANAGEMENT	4	4	30	70	100
7	BBA 607	COMPREHENSIVE VIVA-VOCE	--	4	--	100	100
<b>Total</b>			<b>24</b>	<b>28</b>	<b>180</b>	<b>520</b>	<b>700</b>

## **BBA 301: ORGANIZATIONAL BEHAVIOUR**

**Objective:** This course aims to provide basic concepts, theories and techniques in the field of human behaviour at the individual, group and organizational level.

### **UNIT I** **(10 Sessions)**

**Introduction:** Concept, nature and scope of Organizational Behaviour (OB); Contributing disciplines to the field of OB; OB Models; Challenges and Opportunities.

### **UNIT II** **(12 Sessions)**

**Individual and Interpersonal Behaviour:** Self Concept; Learning theories and reinforcement schedules; Values and Attitudes; Relationship between attitude and behavior; Motivation; Personality determinants and traits; Emotions; Perception Process and errors; Interpersonal Communication; Johari Window; Transactional Analysis and its applications.

### **UNIT III** **(10 Sessions)**

**Group Behaviour and Team Development:** Concept of Group and Group Dynamics; Types of Groups; Theories of Group Formation; Stages of group development; Group Norms, Group Cohesiveness; Group think and Group shift; Group Decision Making; Inter Group Behaviour; Concept of Team vs. Group; Types of teams; Building and managing effective teams.

### **UNIT IV** **(8 Sessions)**

**Organization Culture and Conflicts Management:** Organizational Culture; Managing Conflict – Sources, types, process and resolution of conflicts.

**Change Management:** Resistance to change; overcoming resistance to change; Power and Politics; Managing across cultures; Empowerment and Participation.

**Course Outcomes:** Students completing this course will be able to:

- Know the basics of OB along with its opportunities and challenges,
- Explore the various aspects of their own personality as well as of the others,
- Understand the group dynamics and its implications within an organization, and
- Appreciate the cultural aspects of an organization along with the particulars of conflicts and change management therein.

### **Suggested Readings:**

1. Prasad, L.M.: Organizational Behaviour. Sultan Chand & Sons.
2. Stephen, P.R.: Organizational Behaviour. Prentice Hall of India Pvt. Ltd.
3. Luthans, F.: Organizational Behaviour. Tata McGraw Hill, New Delhi.
4. Moshal, B.S.: Organization & Management. Galgotia Publishing Company.
5. Khanka, S.S.: Organizational Behaviour. Sultan Chand and Sons.
6. Aswathappa, K.: Organisational Behaviour. Himalaya Publishing House.
7. Chhabra, T.N. & Singh, B.P.: Organization Behavior. Sultan Chand & Sons.

**Website Sources:**

- <https://lecturenotes.in/subject/55/organizational-behaviour-ob>
- [http://www.tmv.edu.in/pdf/Distance\\_education/BCA%20Books/BCA%20VI%20SEM/BCA-629%20OB.pdf](http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20VI%20SEM/BCA-629%20OB.pdf)
- <http://nptel.ac.in/downloads/110105034/>
- <http://gurukpo.com/organizational-behavior/>
- [https://www.tutorialspoint.com/organizational\\_behavior/organizational\\_behavior\\_tutorial.pdf](https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_tutorial.pdf)

**Note: Latest editions of all the suggested readings must be used.**

**IFTM University, Moradabad**  
Bachelor of Business Administration (BBA) Programme

**BBA 302: RESEARCH METHODOLOGY**

**Objective:** This paper intends to provide an insight into the stimulating, challenging & fascinating world with the help of research supported decision-making.

**UNIT I** **(10 Sessions)**

**Introduction:** Meaning, need and importance of research, Types of research, Steps involved in Research Process, Problems encountered to the researcher.

**UNIT II** **(12 Sessions)**

**Sample Design:** Concept of Sample, Sample size and Sampling procedure, various types of sampling techniques.

**Collection of Data:** Primary and secondary; various methods of data collection;

**Development of Questionnaire:** Meaning and types of questionnaire, precautions in preparation of questionnaire.

**UNIT III** **(12 Sessions)**

**Data Analysis:** Various kinds of charts and diagrams used in Data Analysis-Bar, Pie and Line diagrams; Hypothesis testing; Chi-square, z-test, t-test and F-test (An overview only).

**UNIT IV** **(6 Sessions)**

**Report Preparation:** Types and layout of research report, precautions in preparing the research report.

**Course Outcomes:** Students completing this course will be able to:

- Understand the elements of a good research design, its purpose, and its relationship to the hypothesis/problem statement,
- Understand the difference between random assignment and random sampling,
- Understand the alternative levels of measurement available for data collection and select the appropriate level,
- Understand the difference between a hypothesis and a problem statement and determine whether an hypotheses or problem statement is testable, and
- Understand the relationship between a concept and variable, causation and correlation, population and sample.

**Suggested Readings:**

1. Cooper, D.R. & Schindler, P.S. : Business Research Methods. Tata McGraw Hill.
2. Beri, G.C.: Marketing Research. Tata McGraw Hill.
3. Kothari, C.R.: Research Methodology Methods & Techniques. New Age International Publications.



**Website Sources:**

- [www.pondiuni.edu.in/sites/default/files/Research%20Methodology.pdf](http://www.pondiuni.edu.in/sites/default/files/Research%20Methodology.pdf)
- [http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit\\_Kumar-Research\\_Methodology\\_A\\_Step-by-Step\\_G.pdf](http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit_Kumar-Research_Methodology_A_Step-by-Step_G.pdf)
- <http://www.sxccal.edu/TwinningProgramme/downloads/MBA-ResearchMethodology-1stYear.pdf>
- [http://dimr.edu.in/wp-content/uploads/2016/11/104\\_BRM\\_MCQ-III-to-V-1.pdf](http://dimr.edu.in/wp-content/uploads/2016/11/104_BRM_MCQ-III-to-V-1.pdf)
- <https://www.slideshare.net/paneliyakumar/research-methodology-15284542>

**Note: Latest editions of all the suggested readings must be used.**

## **BBA 303: COST ACCOUNTING**

**Objective:** This paper aims to acquaint the students with various concepts used in cost accounting and various elements and methods involved in cost ascertainment systems, to create cost consciousness among them.

### **UNIT I (8 Session)**

**Introduction:** Meaning and concept of cost, costing, cost accounting; Objectives, advantages and limitations of cost accounting; Comparison of cost accounting with financial accounting and management accounting, functions of a cost accountant, classification and elements of cost; Cost sheet and its preparation.

### **UNIT II (12 Sessions)**

**Material Cost:** Concept, objectives and organization of material control, procedure for material purchase control and its techniques, methods of pricing of materials issue- LIFO, FIFO and weighted average, treatment of material losses.

### **UNIT III (10 Sessions)**

**Labour Cost:** Meaning and classification of labor cost, control over labor cost, labor organization, methods of wage payment, incentive schemes (Halsey and Rowan premium plan).

**Overheads:** Classification, allocation, apportionment and absorption of overheads (theory only).

### **UNIT IV (10 Sessions)**

**Cost Calculation:** Unit or output costing, operating costing, process costing, contract costing, job and batch costing (theory only).

**Non Integral Accounts:** Characteristics and objects.

**Integral accounting system:** Meaning, features, advantages and basic requirement of integral accounting system.

**Course Outcomes:** Students completing this course will be able to:

- Understand Basic Cost concepts, Elements of cost and cost sheet,
- Provide knowledge about difference between financial accounting and cost accounting,
- Ascertain of Material and Labor Cost,
- Use methods of time keeping and manage idle & over time,
- Gain knowledge of different methods and techniques of cost accounting,
- Receive knowledge about the concepts and principles application of overheads, and
- Prepare the reconciliation statement.

### **Suggested Readings:**

1. Arora, M.N.: Cost Accounting-Principles and Practice. Vikas Publication.
2. Bhattacharyya, S.K. & Dearden, J.: Accounting for Management. Vikas Publication.
3. Horngren, T.: Introduction to Management Accounting. Pearson Education.

4. Khan, M.Y. & Jain, P.K.:Management. Accounting. Tata McGraw-Hill.
5. Kishore, R.M.:Advanced Management Accounting. TaxmanPublication.
6. Pandey, I.M.:Management Accounting. Vikas Publication.

**Website Sources:**

- <http://www.yourarticlelibrary.com/cost-accounting/study-notes-on-cost-accounting/81086>
- <http://download.nos.org/srsec320newE/320EL27a.pdf>
- <http://www.universityofcalicut.info/SDE/BComCoreCostAccounting.pdf>
- [https://sol.du.ac.in/pluginfile.php/2671/mod\\_resource/content/3/Cost%20Accounting%20B.Com%20Part-3.pdf](https://sol.du.ac.in/pluginfile.php/2671/mod_resource/content/3/Cost%20Accounting%20B.Com%20Part-3.pdf)

**Note: Latest editions of all the suggested readings must be used.**

**IFTM University, Moradabad**  
**Bachelor of Business Administration (BBA) Programme**

**BBA 304: MACRO ECONOMICS**

**Objectives:** This paper aims to study the behavior and working of the economy as a whole and apply the economic reasoning to problems of business and public policy.

**UNIT I** **(8 Sessions)**

**Introduction:** Meaning, concept, need, nature, scope, importance and limitations of Macro Economics;

**UNIT II** **(12 Sessions)**

**National Income Accounting:** Meaning, need, significance, Circular Flow of National Income; Income determination in two, three and four sector of economy; Methods of calculating National income, problems in its measurement.

**UNIT III** **(14 Sessions)**

**Theory of Income and Employment:** Determinants of national income and employment, Multiplier effect, Accelerator effect.

**Consumption Function:** Keynes' Psychological Law of consumption, Propensity to Save and Consume; Average propensity to consume (APC), Marginal Propensity to consume (MPC), Average Propensity to save (APS), Marginal Propensity to save (MPS).

**Investment Function:** Autonomous and Induced investment; Determinants of investment function, Investment Multiplier.

**UNIT IV** **(6 Sessions)**

**Theory of Business Cycle and Inflation:** Nature and Characteristics of Business Cycle; Phases of Business Cycle; Inflation and Deflation – Meaning, causes and control.

**Course Outcomes:** Students completing this course will be able to:

- Understand why household, business, government and global behavior determine the Aggregate demand and supply for goods and services,
- Understand how aggregate demand and aggregate supply interact to drive a free market economy
- Understand the basics of national income accounting,
- Understand the tenets of Keynesian Economics and apply the tenets through the aggregate demand and supply model,
- Understand the causes and consequences of business cycles and the roles of fiscal and monetary policy in fighting recessions and inflation,
- Understand factors that contribute to and detract from long-term economic growth,
- Apply economic reasoning to understand the operation of an economy, and
- Understand the interaction between the domestic economy and the rest of the world.

### **Suggested Readings:**

1. Ahuja, H.L.: Macro Economics Theory and Policy. Sultan Chand & Co. Ltd.
2. Gupta, S.B.: Monetary Economics, Sultan Chand & Co. Ltd.
3. Shapiro, E.: Macro Economic Analysis. Galgotia Publications.
4. Jhingan, M.L.: Macro Economic Theory. Vrinda Publications.
5. Dwivedi, D.N.: Macro Economics. Tata McGraw Hill, New Delhi
6. Chaturvedi, D.D.: Macro Economics. International book House Pvt. Ltd.

### **Website Sources:**

- [www.economist-kabir.yolasite.com](http://www.economist-kabir.yolasite.com)
- [www.gurukpo.com](http://www.gurukpo.com)
- [www.agiftmu@blogspot.com](http://www.agiftmu@blogspot.com)
- [www.economicdiscussion.net](http://www.economicdiscussion.net)
- [www.psnacet.edu.in](http://www.psnacet.edu.in)
- [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 305: IT IN BUSINESS**

**Objective:** This paper aims to discuss the organization, function, and the usage principles of information technology in today's business scenario.

**UNIT I** **(12 Sessions)**

**Introduction:** Meaning, characteristics, advantages and limitations of a computer; functional components of a computer system; Types of memory and memory hierarchy; Functioning inside a computer; classification of computers; Input devices, Output devices and Storage Devices- Meaning and types.

**UNIT II** **(10 Sessions)**

**Use of MS-Office:** Basics of MS-Word, MS-Excel and MS-PowerPoint.

**Data Base Management System (DBMS):** Meaning and need, Important terminology used in DBMS including Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Views, Data Dictionary (An overview only).

**UNIT III** **(10 Sessions)**

**Networking:** Concept, features and importance of networking; LAN, WAN, Wireless Network; Communication devices- modem, optical fiber, routers and hub.

**Introduction to Internet:** Meaning and growth of internet, Owner of Internet, Anatomy of Internet, Basic internet terminology, Net Etiquette, World Wide Web, Internet Protocols, Usage of Internet to society, Search Engines

**UNIT IV** **(8 Sessions)**

**Information Systems:** Meaning, types of Information System, need of an efficient Information System.

**Applications of Information Technology:** Information Technology (IT) applied to various functional areas of Management; Website designing for business.

**Course Outcomes:** Students completing this course will be able to:

- Define basics concepts and identify the functioning of computers,
- Describe the basics and utility of MS-Word, MS-Excel and MS-PowerPoint,
- Define the need and usage of DBMS,
- Understand the concept of Networking,
- Define the utility of Internet in current scenario, and
- Understand the concept and usage of Information Systems and Information Technology.

**Suggested Readings:**

1. Cyganski, D.: Information Technology- Inside and Outside. Pearson Education.
2. Basandra, S.K.: Computers Today. Galgotia Publications.
3. Saini, A.K. & Kumar, P.: Computer Applications in Management. Anmol Publications.
4. Leon, A. & Leon, M.: Introduction to Computers. Vikas Publications.
5. Kakkar, D.N. & Goel, R.: Computer Applications in Management. New Age Publication.

**Website Sources:**

- <http://ecomputernotes.com/fundamental>
- <https://www.tutorialspoint.com/word/index.htm>
- [https://www.researchgate.net/publication/258339295\\_FUNDAMENTALS\\_OF\\_COMPUTER\\_STUDIES](https://www.researchgate.net/publication/258339295_FUNDAMENTALS_OF_COMPUTER_STUDIES)
- <https://www.tutorialspoint.com/excel/index.htm>
- <https://www.studytonight.com/dbms/>
- <https://www.tutorialspoint.com/powerpoint/index.htm>

**Note: Latest editions of all the suggested readings must be used.**

**BBA 306: ENVIRONMENTAL STUDIES**

**Objective:** This paper aims to make the students familiar with the concept of environment and techniques of environmental management.

**UNIT I**

**(10 Sessions)**

**Multidisciplinary nature of Environmental Studies:** Meaning, Scope & Importance; Need for Public Awareness; Ecological System, food chain concept; Human activities- Food, Shelter, Economic & Social Security; Effects of human activities on environment-Agriculture, Housing, Industry, Mining & Transportation activities; Basics of Environmental Impact Assessment.

**UNIT II**

**(10 Sessions)**

**Natural Resources:** Renewable & Non-Renewable resources- Water Resource, Forest Resource, Mineral Resource, Food Resource, Land Resource, Energy Resource; Conventional & Non-Conventional energy sources; Fossil fuel based energy sources; alternative future source of energy; Role of an individual in conservation of natural resources.

**UNIT III**

**(10 Sessions)**

**Environmental Pollution:** Meaning, causes, effects & control measures of – Air Pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Pollution; Solid waste management; Disaster management.

**UNIT IV**

**(10 Sessions)**

**Social Issues & the Environment:** Population growth; Climate change & Global Warming; Urbanization; Sustainable development; Acid rain; Ozone layer depletion; Environmental Protection- Environmental Protection Acts in India; Role of Government; Initiatives by NGO; National Green Tribunal.

**Course Outcomes:** After the completion of this course, the students will be able to:

- Articulate the basic structure, functions, and processes of key social systems affecting the environment,
- Assess/weigh ethical considerations as a component of environmental decision-making and problem-solving,
- Make the students understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities, and ecosystems,
- Design and evaluate strategies, technologies, and methods for assessment and sustainable management of environmental systems and for the remediation or restoration of degraded environments,
- Characterize and analyse human impacts on the environment, and
- Understand legislation governing environmental research and the environment in India.

**Suggested Readings:**

1. Agarwal, K.C.: Environmental Biology. Nidhi Publications, Bikaner.
2. Sharma, B.K.: Environmental Chemistry. Geol Publications House, Meerut.
3. Uberoi, N.K.: Environmental Management. Excel Books, New Delhi.



4. Pandey, G.N.: Environmental Management. Vikas Publishing House, New Delhi.
5. Gupta, N.D.: Environmental Accounting. Wheeler Publishing, New Delhi.
6. Mohanty, M.: Environment & Pollution Law. S.K. Universal Law Publishing.

**Website Sources:**

- <https://www.ugc.ac.in/oldpdf/modelcurriculum/Chapter1.pdf>
- <http://dnr.maryland.gov/Pages/default.aspx>
- <https://www.epa.gov/clean-air-act-overview/air-pollution-current-and-future-challenges>
- <http://www.globalissues.org/>

**Note: Latest editions of all the suggested readings must be used.**

**BBA 307: Comprehensive Viva-voce (100 Marks)**

**BBAUDM: DISASTER MANAGEMENT**

**Objectives:**

- To provide students an understanding to the concepts and aspects of disaster and its relationship with development.
- To ensure awareness of Disaster Risk Reduction (DRR) approaches among students.
- To assist students, develop ability to respond to their environment with potential response to disaster.

**UNIT I: Introduction to Disasters**

**(12Sessions)**

- Definition: Disaster, Hazard, Vulnerability, Resilience, Risks
- Types of disasters – Earthquake, Landslide, Flood, Drought, Fire, campus shooting, bomb threat, terrorist incidence and financial emergency etc.
- Causes and Impacts including social, economic, political, environmental, health, psychosocial, etc. Differential impacts- in terms of caste, class, gender, age, location, disability.
- Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change- Dos and Don'ts during various types of Disasters

**UNIT II: Approaches to Disaster Risk Reduction**

**(10 Sessions)**

- Disaster life cycle – its analysis, phases, culture of safety, prevention, mitigation and preparedness
- Community based DRR (Disaster Risk Reduction), Structural-nonstructural measures,
- Roles and responsibilities of community: Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), States, Centre, and other stakeholders

**UNIT III: Inter-Relationship between Disasters And Development**

**(8 Sessions)**

- Factors affecting Vulnerabilities, impact of Development projects such as dams, embankments, changes in Land-use etc.
- Climate Change Adaptation- IPCC Scenario and Scenarios in the context of India – Relevance of indigenous knowledge, appropriate technology and local resources.
- Role of international cooperations in Disaster Management

#### **UNIT IV: Disaster Risk Management In India**

**(8 Sessions)**

- Hazard and Vulnerability profile of India. Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management
- Institutional arrangements (Mitigation, Response and Preparedness, Disaster Management Act and Policy – Other related policies, plans, programmes and legislation).
- Role of GIS and Information Technology Components in Preparedness, Risk Assessment, Response and Recovery Phases of Disaster – Disaster Damage Assessment.

#### **UNIT V: Disaster Management: Applications, Case Studies and Field Works**

**(7 Sessions)**

The project /fieldwork is meant for students to understand vulnerabilities and to work on reducing disaster risks and to build a culture of safety. Projects must be conceived creatively based on the geographic location and hazard profile of the region where the college is located. A few ideas or suggestions are discussed below. Several governmental initiatives require Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) to be proactive in preparing DM plans and community-based disaster preparedness plans. Information on these would be available with the district collector or Municipal corporations.

Teachers could ask students to explore and map disaster prone areas, vulnerable sites, vulnerability of people (specific groups) and resources. The students along with teacher could work on ways of addressing these vulnerabilities, preparing plans and consultation with local administration or NGOs.

Students could conduct mock drills in schools, colleges or hospitals. They could also work on school safety, safety of college buildings, training in first aid.

Other examples could be- identifying how a large dam, road/ highway or an embankment or the location of an industry affects local environment and resources or how displacement of large sections of people creates severe vulnerabilities may be mapped by student project work.

The suggested topics for Project work for student could be as follows:

- Monitoring and evaluation plan for disaster response
- Low-cost Home-based water purification methods
- Planning Nutrition intervention programmes
- Safety tips before during and after earthquake, cyclone, floods and fire accidents.
- MockDrills
- Major disasters in India
- Disaster Management in India
- Flood affected areas and damages in India
- Heat waves in India
- Earth quakes in India

- Historical Tsunamis in India
- Nuclear emergence
- Traffic accidents in India
- Train Accidents
- Major disease outbreak
- Disaster management structure in India
- Precaution, mitigation of disaster in India
- Warning system in India to prevent disaster
- Bhopal gas tragedy
- Kutch earth quake
- Tsunami (2004)
- Kosi Calamity 2008
- Mayapuri radiation exposure Delhi (2010)
- Mock exercises

**Any field works related to disaster management.**

**Course Outcomes:** Students completing this course will be able to:

- Increase the knowledge and understanding of the disaster phenomenon, its different contextual aspects, impacts and public health consequences.
- Increase the knowledge and understanding of the International Strategy for Disaster Reduction (UN-ISDR) and to increase skills and abilities for implementing the Disaster Risk Reduction (DRR) Strategy.
- Ensure skills and abilities to analyse potential effects of disasters and of the strategies and methods to deliver public health response to avert these effects.
- Ensure skills and ability to design, implement and evaluate research on disasters.

**Teaching Resources**

Emphasis will be on interactive teaching learning methods. Tools could be Range of Films- documentaries and feature films related to disasters and their impacts and on vulnerabilities of people are available which a teacher could choose with care and screen. This could form a basis for classroom discussion.

**Suggested Readings:**

1. SatishModh, Introduction to Disaster Management, Macmillan Publisher India Ltd
2. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press
3. Blaikie, P, Cannon T, Davis I, Wisner B: At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge.
4. Damon P. Coppola, Introduction to International Disaster Management, Butterworth-Heinemann,

5. Singhal J.P. “Disaster Management”, Laxmi Publications. ISBN-10: 9380386427 ISBN-13: 978-9380386423
6. Tushar Bhattacharya, “Disaster Science and Management”, McGraw Hill India Education Pvt. Ltd., . ISBN-10: 1259007367, ISBN-13: 978-1259007361]
7. Gupta Anil K, Sreeja S. Nair. Environmental Knowledge for Disaster Risk Management, NIDM, New Delhi
8. KapurAnu Vulnerable India: A Geographical Study of Disasters, IIAS and Sage Publishers, New Delhi.
9. Carter, Nick. Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines.
10. Cuny, F. Development and Disasters, Oxford University Press. Document on World Summit on Sustainable Development.
11. Govt. of India: Disaster Management Act 2005, Government of India, New Delhi. Government of India, 2009.
12. Sreeja S. Nair. Environmental Knowledge for Disaster Risk Management, NIDM, New Delhi Indian Journal of Social Work.
13. Special Issue on Psychosocial Aspects of Disasters, Volume 63, Issue 2, April.

**Website Sources:**

- <http://nidm.gov.in/>
- <http://nidmssp.in>
- <http://www.drishtiiias.com/upsc-exam-gs-resources-COMMUNITY-BASED-DISASTER-MANAGEMENT>

**Note: Latest editions of all the suggested readings must be used.**

## **BBA 401: PRODUCTION AND OPERATIONS MANAGEMENT**

**Objective:** This paper aims to provide an understanding of planning, organizing and controlling aspects of production as well as material inputs and its application in manufacturing environment.

### **UNIT I (8 Sessions)**

**Introduction:** Meaning, nature and scope of Production Management, relationship of production and operations management, production planning and control, plant location, plant layout.

### **UNIT II (10 Sessions)**

**Quality Assurance (QA):** Concept and need of QA; Application of statistical quality control, Total quality management, role, scope and importance of materials management, Make-or-buy Decisions.

### **UNIT III (12 Sessions)**

**Purchase Management:** Concept and scope of purchasing, Principles and objectives of purchasing; Purchasing Procedure- requisitioning, selecting source of supply, Ordering, Delivery, Scientific Purchasing.

### **UNIT IV (10 Sessions)**

**Inventory Management:** Meaning and functions, Inventory Planning and Control, Economic Order Quantity (EOQ), Minimum and Maximum Level, Re-order level, ABC analysis.

**Course Outcomes:** Students completing this course will be able to:

- Understand concepts of production and its relation with management of operations,
- Describe Quality Assurance and Quality Control along with TQM,
- Define purchasing and its management, and
- Understand Inventory Management, Planning and Control.

### **Suggested Readings:**

- 1) Everet, A.: Production and Operations Management. Prentice Hall of India.
- 2) Chary, S.N.: Production and Operations Management. Tata McGraw-Hill.
- 3) McGregor, D.: Operations Management. Tata McGraw-Hill.
- 4) Morton, T.E.: Production and Operations Management. Vikas Publication House.

### **Website Sources:**

1. [http://www.vssut.ac.in/lecture\\_notes/lecture1429900757.pdf](http://www.vssut.ac.in/lecture_notes/lecture1429900757.pdf)
2. [http://iaear.weebly.com/uploads/2/6/2/5/26257106/production\\_\\_operation\\_management.pdf](http://iaear.weebly.com/uploads/2/6/2/5/26257106/production__operation_management.pdf)
3. <http://www.ddegjust.ac.in/studymaterial/bba/bba-303.pdf>
4. [http://gurukpo.com/Content/BBA/production\\_and\\_Material\\_Management.pdf](http://gurukpo.com/Content/BBA/production_and_Material_Management.pdf)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 402: PROJECT MANAGEMENT**

**Objective:** This paper has been designed to inculcate the necessary skills required in understanding and creating an awareness of the need for systematic management of projects.

**UNIT I** **(8 Sessions)**

**Introduction:** Meaning and concept of a project, categories of project, project development cycle; Project Management- meaning and concept, tools & techniques of project management, forms of project organizations.

**UNIT II** **(12 Sessions)**

**Project Formulation:** Project identification, project formulation and preparation-market and demand estimation, market survey, demand forecasting; Technical factors-material inputs, technology, production, plant capacity, location and site, civil works, charts, layouts, work schedule.

**UNIT III** **(10 Sessions)**

**Project Appraisal:** Technical, Economic, Financial, Legal and Social appraisal of the Industrial Projects, problems arising due to rate of discount, wage–rate, exchange rates, treatment of taxes, social cost-benefit analysis, treatment of risk and uncertainty, sensitivity analysis.

**UNIT IV** **(10 Sessions)**

**Implementation, Monitoring and Control of Projects:** Project scheduling, network techniques for resource and cost budgeting and scheduling, Project management teams and coordination; monitoring and post implementation, evaluation of the project financing.

**Course Outcomes:** Students completing this course will be able to:

- Explain the relationship between cost accounting–financial accounting and managerial accounting,
- Understand the basic concept of project management and how project management can be structured within an organisation,
- Understand the importance of project management as it affects strategy and business success,
- Analyze the potential benefits and challenges of using a project management approach,
- Understand the use of research in collecting information for making sound marketing decisions,
- Identify project management knowledge areas,
- Identify project management skills,
- Understand the relationships among scheduling, planning, and prioritization of projects and tasks, and
- Apply the critical path method and PERT to develop a realistic, optimized project schedule.

**Suggested Readings:**

1. Beenet, P.L. &Kathyn, R.: Project Management for 21st century. Pearson Education, New Delhi.
2. Chaudhary, S.: Project Management. Tata McGraw Hill, New Delhi.
3. Lock, D.: The Essentials of Project Management. Grower, USA.
4. Gray, C. & Larson, E.: Project Management. Tata McGraw Hill, New Delhi.
5. Gopalakrishnan, P.: Project management. McMillian India Ltd, New Delhi.

6. Naylor, H.: Project Management. Pearson Education, New Delhi.
7. Prasanna, C.: Project Management. Tata McGraw Hill, New Delhi

**Website Sources:**

- [www.pmi.org](http://www.pmi.org)
- [www.epmbook.com](http://www.epmbook.com)
- [www.eprojectcentral.com](http://www.eprojectcentral.com)
- [www.managementhelp.org](http://www.managementhelp.org)
- [www.nationalpm.org](http://www.nationalpm.org)
- [www.projectmanagement.com](http://www.projectmanagement.com)

**Note: Latest editions of all the suggested readings must be used.**



**BBA 403: CORPORATE ACCOUNTING**

**Objective:** This paper aims to help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

**UNIT I** **(12 Sessions)**

**Introduction:** Accounting for share capital-Issue, forfeiture and reissue of forfeited shares; Issues of rights and bonus shares; SEBI Guidelines; Concepts of book building, Redemption of preference shares and buy back of shares.

**UNIT II** **(8 Sessions)**

**Debentures:** Issue and redemption of debentures

**UNIT III** **(12 Sessions)**

**Valuation of Goodwill:** Meaning and concept of goodwill, elements of goodwill, types of goodwill– Purchased Goodwill, Non-purchased or inherent Goodwill; Valuation of Non-purchased Goodwill– Average Profit Method, Super Profit Method, Annuity Method; Capitalization of Average Profit Method and Super Profit Method.

**UNIT IV** **(8 Sessions)**

**Amalgamation of Companies:** Concept, need and importance; Accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company's holdings).

**Internal Reconstruction:** Concept, need and importance; Accounting treatment excluding scheme of reconstruction.

**Course Outcomes:** Students completing this course will be able to:

- Understand the methodology of issue of shares and debentures in a Joint Stock Company,
- Get the depth knowledge of AS-14 (revised),
- Distinguish between Amalgamation and Internal Reconstruction,
- Get thorough knowledge about the methods of valuation of Goodwill, and
- Understand the basic functioning of redemption of preference shares and buy back of equity shares.

**Suggested Readings:**

1. Shukla, M.C., Grewal, T.S. & Gupta, S.C.: Advanced Accounts Vol-II. Sultan Chand & Sons, New Delhi.
2. Gupta, R.L. & Radhaswamy, M.: Advanced Accountancy Vol-II, Sultan Chand & Sons, New Delhi.
3. Maheshwari, S.N. & Maheshwari, S.K.: Corporate Accounting. Vikas Publishing House, New Delhi.

## **Website Sources:**

- <https://www.investopedia.com/terms/s/shares.asp>
- <http://www.yourarticlelibrary.com/accounting/share/sebi-guidelines-regarding-rights-issues-of-a-company/46868>
- <https://www.investopedia.com/terms/p/preference-shares.asp>
- <https://en.wikipedia.org/wiki/Debenture>
- <https://debitoor.com/dictionary/goodwill>
- <https://www.owlgen.com/question/distinguish-between-amalgamation-in-the-nature-of-merger-and-amalgamation-in-the-nature-of-purchase>
- [https://en.wikipedia.org/wiki/Internal\\_reconstruction](https://en.wikipedia.org/wiki/Internal_reconstruction)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 404: INDIAN ECONOMIC ENVIRONMENT**

**Objective:** The basic objective of this paper is to provide fundamental knowledge of the components and factors affecting the growth and development of Indian economy.

**UNIT I** **(8 Sessions)**

**Introduction:** Characteristics of Indian Economy, Economic Growth and Development; Factors affecting Economic Development, overview of Economic, Natural & Infrastructural Resources in India.

**UNIT II** **(10 Sessions)**

**Overview of Human Resource in India:** Population- current scenario, Concept of population explosion- Causes, impacts on economy and solutions, current population policy, Problem of Unemployment in India: Causes and measures of unemployment.

**UNIT III** **(10 Sessions)**

**Philosophy and Strategy of Planning in India:** Objectives, Achievements and Failures, Economic development during Plan period, NITI Aayog- Constitution, Composition and Functions.

**UNIT IV** **(12 Sessions)**

**Economic Structure of India: Primary Sector:** Problems and Prospects of Indian Agriculture and Development during Plan Period, Major Land Reforms, Green Revolution.

**Secondary Sector:** Problems and Prospects of large scale industries (Iron & Steel, Sugar, Cotton), Small Scale Industries; Role, Importance and Problems.

**Tertiary Sector:** Different services- Transport and Communication, Role and Importance of Commercial Banks and Financial Institutions.

**Course Outcomes:** Students completing this course will be able to:

- Gain knowledge of the main interactions between the environment and the economy and the physical constraints that place limits on the interaction,
- Familiarize themselves with the history of the discipline of environmental issues and what is included in the discipline,
- Understand the impact on the environment of philosophy and strategy of planning in economy, and
- Be familiar with economic concepts, structure and principles.

**Suggested Readings:**

1. Dutt, R.&Sundaram, K.P.M.: Indian Economy. Sultan Chand &sons.
2. Puri, V.K.&Mishra, S.K.: Indian Economy. Himalaya Publishing House.
3. Khan, M.Y.: Indian Financial System. Tata McGraw-Hill.

**Website Sources:**

- <https://economictimes.indiatimes.com/topic/indian-economy>
- [https://www.ripublication.com/ijafst\\_spl/ijafstv4n4spl\\_11.pdf](https://www.ripublication.com/ijafst_spl/ijafstv4n4spl_11.pdf)
- <http://www.economicdiscussion.net/economic-policies/new-economic-policy-of-india-since-1991-reforms/10171>
- <https://www.ibef.org/industry/services.aspx>

**Note: Latest editions of all the suggested readings must be used.**

**BBA 405: QUANTITATIVE TECHNIQUES**

**Objective:** This paper aims to provide an understanding of Quantitative Techniques (QT) in solving the management problems through modeling and using a mathematical approach.

**UNIT I** **(8 Sessions)**

**Introduction:** Meaning, characteristics, scope, uses and techniques of QT; Applications of QT in managerial Decision-making.

**Linear Programming:** Introduction, advantages of linear programming, application areas of linear programming; Graphical method to solve linear programming problems.

**UNIT II** **(10 Sessions)**

**Transportation problem:** Methods of finding Initial basic feasible solution (N/W Corner Rule, Matrix Minima, Lowest cost entry & VAM).

**Assignment Model:** Algorithm and its applications.

**UNIT III** **(12 Sessions)**

**Sequencing Problem:** Johnson's algorithm for n Jobs and Two machines.

**Replacement Problem:** Replacement of assets that deteriorate with time.

**UNIT IV** **(10 Sessions)**

**Project Management:** Introduction, Network Analysis, Rules for drawing the network diagram, Time estimates in Network Analysis, Critical Path Method.

**Course Outcomes:** Students completing this course will be able to:

- Define operations research and its various models,
- Develop linear programming (LP) models and discuss the solution techniques,
- Solve the zero-sum-two-person games,
- Solve the problems using special solution algorithms like assignment and transportation problems,
- Become friendly with solving any type of sequencing problem,
- Have knowledge about replacement problem solution, and
- Use critical path method (CPM) and program evaluation and review technique (PERT), to plan schedule and control project activities.

**Suggested Readings:**

1. Vohra, N.D.: Quantitative Techniques in Management. Tata McGraw-Hill.
2. Kapoor, V.K.: Operations Research. Sultan Chand and sons.
3. Kothari, C.R.: Quantitative Techniques, Vikas Publications.
4. Sharma, J.K.: Operations Research. Pearson Education.

**Website Sources:**

- <http://www.cs.toronto.edu/~stacho/public/IEOR4004-notes1.pdf>
- <http://www.math.nus.edu.sg/~matzgy/MA2215/lecture-note.pdf>
- [https://rajkumar2850.weebly.com/uploads/1/4/9/8/14980396/transportation\\_and\\_assignment\\_problems\\_2014.pdf](https://rajkumar2850.weebly.com/uploads/1/4/9/8/14980396/transportation_and_assignment_problems_2014.pdf)
- [http://shodhganga.inflibnet.ac.in/bitstream/10603/30974/4/06\\_chapter%204.pdf](http://shodhganga.inflibnet.ac.in/bitstream/10603/30974/4/06_chapter%204.pdf)
- [http://www.brainkart.com/article/Types-of-Replacement-Problem\\_5332/](http://www.brainkart.com/article/Types-of-Replacement-Problem_5332/)
- <http://www.edo.ca/downloads/project-management.pdf>

**Note: Latest editions of all the suggested readings must be used.**

**BBA 406: INDIAN BANKING SYSTEM**

**Objective:** This paper aims to acquaint students with the evolution of Indian Banking System and its contribution towards the growth and development of Indian Economy as a whole.

**UNIT I** **(8 Sessions)**

**Introduction:** Evolution and meaning of bank, Forms of Banking- Branch Banking, Unit Banking, Group Banking Chain Banking, Correspondent Banking; Structure of Indian Banking System, Difference between scheduled and non-scheduled banks, Role of banking system in the economic growth and development.

**UNIT II** **(10 Sessions)**

**RBI & Monetary Policy:** Objectives; Organization; Functions and Working of RBI; Monetary Policy: Credit Control Measures and their effectiveness.

**State Bank of India:** Brief History; Objectives and Functions; Structure and organization; Working and progress.

**UNIT III** **(12 Sessions)**

**Development Banks & Non-Banking Financial Institutions:** Objectives, Functions, Importance of Development Banks; Development Banks in India- IDBI, NABARD, SIDBI, and IFCI.

**Non-Banking Financial Institutions:** Meaning, features, regulatory and supervisory framework.

**UNIT IV** **(10 Sessions)**

**Banking Regulation Act, 1949:** History, social control, Banking Regulation Act as applicable to Banking Companies, Public Sector Banks and Co-operative Banks; Banking Commission and Recommendations of Narasimham Committee.

**Course Outcomes:** Students completing this course will be able to:

- Define Banking with its functions,
- Understand the role of banking in Indian economy,
- Describe the role of development bank, and
- Understand the role and application of the Banking Regulation Act,

**Suggested Readings:**

1. Machiraju, H.R.: Indian Financial System. Vikas Publishing House.
2. Khan, M.Y.: Indian Financial System. Tata McGraw Hill.
3. Shekhar, K.C., & Shekhar, L.: Banking Theory and Practice. Vikas Publishing House Pvt. Ltd.
4. Sayers, R.S.: Modern Banking. Oxford University Press.
5. Panandikar, S.G. & Mithani, D. M.: Banking in India. Orient Longman.
6. Muraleedharan, D.: Modern Banking: Theory And Practice. Prentice-Hall of India Pvt. Ltd.

**Website Sources:**

- <https://www.bcb.gov.br/ingles/origevoli.asp>
- [https://en.wikipedia.org/wiki/Reserve\\_Bank\\_of\\_India](https://en.wikipedia.org/wiki/Reserve_Bank_of_India)
- <https://www.rbi.org.in/Scripts/NBFCCitiChart.aspx>
- <https://rbi.org.in/Scripts/OccasionalPublications.aspx?head=Banking%20Regulation%20Act>

**Note:** Latest editions of all the suggested readings must be used.

**BBA 407: Comprehensive Viva-voce (100 Marks)**

**BBA 501: MANAGEMENT ACCOUNTING**

**Objective:** The objective of this paper is to acquaint the students with the basic management accounting concepts and their applications in managerial decision making.

**UNIT I** **(8 Sessions)**

**Introduction:** Meaning, scope, importance and limitations of management accounting; Management Accounting vs. Cost Accounting vs. Financial Accounting; Tools & techniques of Management accounting.

**UNIT II** **(10 Sessions)**

**Marginal Costing:** Meaning of Marginal cost and Marginal Costing; Cost-Volume-Profit Analysis- Contribution, Profit-Volume Ratio, Break-even Analysis; Advantages, Limitations and Applications of Marginal Costing.

**UNIT III** **(10 Sessions)**

**Budget and Budgetary Control:** Meaning, objectives, merits and limitations of budgetary control; Types of budget; Preparation of different functional budget- Cash budget, Fixed and Flexible budgeting; An overview of Zero Base Budgeting.

**UNIT IV** **(12 Sessions)**

**Standard Costing:** Meaning, advantages, limitations and applications of standard costing; Variance analysis- Significance of variance analysis; Computation of material and labour variances.

**Course Outcomes:** Students completing this course will be able to:

- Critically analyze and provide recommendation to improve the operations of organizations through the application of management accounting technique,
- Demonstrate mastery in costing systems, cost management systems, budgeting systems and performance measurement systems, and
- Understand the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.

**Suggested Readings:**

1. Bhattacharyya, S.K. & Dearden, J.: Accounting for Management. Vikas Publication.
2. Horngren, T.: Introduction to Management Accounting. Pearson Education.
3. Khan, M.Y. & Jain, P.K.: Management Accounting. Tata McGraw-Hill.
4. Kishore, R.M.: Advanced Management Accounting. Taxman.
5. Pandey, I. M.: Management Accounting. Vikas Publication.
6. Charles, T. & Gary, L. S.: Introduction to Management Accounting. PHI

**Website Sources:**

- [www.icai.org](http://www.icai.org)
- [www.wikipedia.org/wiki/Management\\_accounting](http://www.wikipedia.org/wiki/Management_accounting)
- [www.icsi.edu](http://www.icsi.edu)
- [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
- [www.icmai.in](http://www.icmai.in)
- [www.wikipedia.org/wiki/Standard\\_cost\\_accounting](http://www.wikipedia.org/wiki/Standard_cost_accounting)

**Note: Latest editions of all the suggested readings must be used.**



# IFTM University, Moradabad

Bachelor of Business Administration (BBA) Programme

## BBA 502: COMPANY LAW

**Objective:** This paper aims to acquaint the students with the importance of company law to understand the legal formalities involved in the management of an organization from its formation to winding-up.

### UNIT I

(10 Sessions)

**Introduction:** Meaning, nature and characteristics of Company, evolution of company Legislation in India (in brief), Objectives and Salient Features of the Companies Act, 2013; Kinds of Companies, Exemption and Privileges of Private Companies; Conversion of Private Company into Public Company and Vice-versa; Formation of company– Promoters, their legal position, pre-incorporation contract and provisional contracts.

### UNIT II

(12 Sessions)

**Memorandum and Articles:** Memorandum of Association and Articles of Association; Doctrine of Ultra-Vires, Doctrines of Constructive Notice and Indoor Management.

**Prospectus:** Meaning and concept of Red Herring Prospectus; Mis-statement in Prospectus and consequences thereof; Statement in Lieu of Prospectus.

**Membership:** Modes of Acquisition and Termination of Membership.

### UNIT III

(10 Sessions)

**Share Capital:** Different Types of Shares and their characteristics, types of share capital; Issue of Shares at Par, Premium and Discount, Forfeiture and Re-issue of forfeited shares, Dematerialisation of Shares, Transmission of shares, buyback and redemption of shares.

**Debentures:** Classification of debentures, provisions regarding issue of debenture; Members and shareholder – their rights and duties; Borrowing powers of a Company.

### UNIT IV

(8 Sessions)

**Management of Companies:** Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration; Winding up of a company.

**Course Outcomes:** Students completing this course will be able to:

- Understand the background of the new Companies Act 2013 and explain the kinds of company,
- Apprise the new concepts involving in Company Law,
- Understand the Memorandum of Association and the Articles of Association,
- Determine private placement and prospectus and misrepresentation in prospectus,
- Understand the meaning and nature of capital share and capital,
- Identify the difference between shares, debentures and owned capital and debt capital, and
- Explain membership in a company and its procedure and analyse the meaning of directors and concepts.

**Suggested Readings:**

1. Gower, L.C.B.: Principles of modern Company Law. Stevens & Sons, London.
2. Ramaiya, A.: Guide to the Companies Act. Wadhwa and company, Nagpur.
3. Singh, A.: Company Law. Eastern Book Company, Lucknow.
4. Kuchal, M.C.: Modern India Company Law. ShriMahavir Books.
5. Kapoor, N.D.: Company Law. Sultan Chand & Sons, New Delhi.
6. Bagrial, A.K.: Company Law. Vikas Publishing House, New Delhi.
7. Kannal, S. &Sowrirajan, V.S.: Company Law Procedure. TaxmanPublications.

**Website Sources:**

- [www.mca.gov.in](http://www.mca.gov.in)
- [www.cleartax.in](http://www.cleartax.in)
- [www.caclubindia.com](http://www.caclubindia.com)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.indiafilings.com](http://www.indiafilings.com)
- [www.legalserviceindia.com](http://www.legalserviceindia.com)
- [www.businessdictionary.com](http://www.businessdictionary.com)
- [www.en.wikipedia.org](http://www.en.wikipedia.org)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 503: e-BUSINESS**

**Objective:** This paper aims to familiarize the students with the primary aspects of e-commerce as well as the uses of e-commerce in different areas of business management.

**UNIT I**

**(8 Sessions)**

**Introduction:** Meaning, need and importance of e-commerce in present scenario; Advantages of e-commerce (as compared with traditional system of commerce); e-commerce and e-business; Internet and its relation to e-business; Mobile Commerce.

**UNIT II**

**(12 Sessions)**

**Business to Consumer (B2C) Model:** Major activities in B2C market; Models of B2C- portals, e-tailing, content provider, transaction broker.

**Business to Business (B2B) Model** – Major activities in B2B market; Types of B2B market- independent, buyer oriented, supplier oriented, vertical and horizontal e-market place; Other models– Business to Government (B2G), Consumer to Consumer (C2C), Consumer to Business (C2B).

**UNIT III**

**(10 Sessions)**

**e-Payment:** Types of e-Payment- Payment card, electronic or digital cash, electronic or digital wallet; Stored value card; Online banking-Meaning and concept, features, Goals of e-CRM business framework.

**UNIT IV**

**(10 Sessions)**

**Introduction to ERP:** Meaning and concept, features, major characteristics.

**Securities issues in e-commerce:** Firewall, e-Locking, Encryption, Cyber laws- aims and salient provisions, Public key infrastructure.

**Course Outcomes:** Students completing this course will be able to:

- Define the basics of e-Business and its importance in the current scenario,
- Identify different Business Models and distinguish between them,
- Understand the concept of e-Payment and e-CRM,
- Define the concept and features of ERP, and
- Understand the online security-related concerns and issues.

**Suggested Readings:**

1. Joseph, R.: Electronic Commerce – An Indian Perspective. Prentice Hall India.
2. Pandey, U., Srivastava, R. & Shukla, S.: E-Commerce and its Application. Sultan Chand and sons.
3. Chandra, B.: Electronic Commerce, Tata McGraw Hill.
4. Turban, E., King, D., Lee, J.K. & Viehland, D.: Electronic Commerce- A Managerial Perspective. Prentice Hall India.
5. Kalakota, R. & Whinston, A.B.: Electronic Commerce- A Manager's Guide, Pearson Education.

**Website Sources:**

- <https://ecommerceguide.com/>
- [https://www.researchgate.net/publication/40943659\\_E-business\\_fundamentals](https://www.researchgate.net/publication/40943659_E-business_fundamentals)
- [https://www.tutorialspoint.com/e\\_commerce/index.htm](https://www.tutorialspoint.com/e_commerce/index.htm)
- <https://managementmania.com/en/e-business>
- <https://www.destinationcrm.com/Default.aspx>

**Note: Latest editions of all the suggested readings must be used.**

## **BBA 504: ENTREPRENEURSHIP DEVELOPMENT**

**Objective:** The basic objective of this paper is to provide fundamental knowledge about the functions performed by an entrepreneur in setting up an enterprise.

### **UNIT I** **(10 Sessions)**

**Entrepreneur:** Evolution, Characteristics, Types, Functions of Entrepreneur; Distinction between an Entrepreneur and a Manager, Entrepreneur vs. Intrapreneur, Problem faced by entrepreneurs.

**Entrepreneurship:** Meaning, concept, theories, process of Entrepreneurship; Growth of Entrepreneurship in India, Role of Entrepreneurship in Economic Development.

### **UNIT II** **(10 Sessions)**

**Entrepreneurship Development:** Introduction, factors and barriers of Entrepreneurial Development, Entrepreneurship Development Programme (EDP) - their role, relevance and achievements, Problems of EDP.

**Women Entrepreneurship:** Meaning, concept, functions and growth of Women Entrepreneurs; Development of Women Entrepreneurs.

### **UNIT III** **(12 Sessions)**

**Starting the Venture:** Generating Business Idea- Sources of New Ideas, Methods of Generating Ideas, Creative Problem Solving; Environmental Scanning, Competitor and Industry Analysis.

**Feasibility Analysis:** Economic, Marketing, Financial & Technical; Drawing Business Plan; Preparing Project Report; Presenting Business Plan to Investors, Steps in Setting Small Scale Industry.

### **UNIT IV** **(8 Sessions)**

**Financing of Enterprises:** Need for financial planning; Sources of finance; Sources of Short-Term Finance; Venture capital, Export Finance, Institutional finance to Entrepreneurs.

**Course Outcomes:** Students completing this course should be able to:

- Recognize the conceptual details of an Entrepreneur and Entrepreneurship,
- Know the particulars of EDPs along with the diverse facets of Women Entrepreneurship,
- Comprehend the basics of starting a new venture along with the workings of its feasibility in real world, and
- Identify with how the arrangement of finances for a new business enterprise may be done.

#### **Suggested Readings:**

1. Michael, P.P.: Entrepreneurship, Tata McGraw Hill.
2. Holt, D.H.: Entrepreneurship: New venture creation. Prentice Hall India.
3. Doliinger, M.J.: Entrepreneurship: Strategies and Resources, Prentice Hall India.
4. Gupta, C.B.: Entrepreneurship Development in India, Sultan Chand and sons.

#### **Website Sources:**

- <http://download.nos.org/srsec319new/319EL9.pdf>
- [http://www.ymcaust.ac.in/mba/images/Study\\_Material/Entrepreneurship-Development-notes.pdf](http://www.ymcaust.ac.in/mba/images/Study_Material/Entrepreneurship-Development-notes.pdf)
- [http://www.ymcaust.ac.in/mba/images/Study\\_Material/Entrepreneurship-Development-notes.pdf](http://www.ymcaust.ac.in/mba/images/Study_Material/Entrepreneurship-Development-notes.pdf)
- <https://www.inc.com/guides/2010/08/10-things-to-do-before-you-start-your-start-up.html>
- <http://mbaexamnotes.com/project-feasibility-analysis.html>
- <http://download.nos.org/srsec319new/319EL15.pdf>

**Note:**

- **Latest editions of all the suggested readings must be used.**
- **The course will employ lectures and case studies, class discussions, parables, quotations by various philosophers, videos and in-class individual and team exercises.**

**BBA 505: INTERNATIONAL BUSINESS**

**Objective:** This paper aims to acquaint the students with emerging issues in international business and to assess the impact of international business environment on foreign market operations of a firm.

**UNIT I** **(8 Sessions)**

**Introduction:** Meaning, need and importance of International Business, Changing dimensions of International Business Environment, Complexities of International Business Environment, Globalization of Markets- Trends, Effects and Benefits; Balance of Payment.

**UNIT II** **(8 Sessions)**

**Theories of International Business:** Mercantilism, Absolute Advantage Theory Comparative Cost Theory, Hecksher-Ohlin Theory, Product Cycle Theory, Implication of Trade Theories.

**UNIT III** **(10 Sessions)**

**Foreign Investments:** Meaning, need and types; Modes of International Business Expansion; Policy framework to promote FDI and FII, Multi-national Corporations.

**UNIT IV** **(14 Sessions)**

**International Economic Institutions and Integrations:** International Monetary Fund (IMF)- Objectives and functions, World Bank- Objectives and Functions; Evolution, structure and functions of North Atlantic Free Trade Agreement (NAFTA), South Asian Association for Regional Cooperation (SAARC), European Union (EU), World Trade Organization (WTO), BRICS.

**Course Outcomes:** Students completing this course will be able to:

- Explain the concept of Globalization and factors influencing Globalization,
- Understand the concept of international business and its complexities,
- Explain various theories of international trade and the underlying assumptions,
- Understand the policy framework to promote foreign direct investment, and
- Describe the major international economic trade groups.

**Suggested readings:**

1. Agarwal, R.: International Trade. Excel Books.
2. Hill, C.W.: International Business. Tata McGraw Hill.
3. Daniels, J.: International Business. Pearson Education.
4. Black, J.: International Business Environment. Prentice Hall India.
5. Bhalla, V.K.: International Business Environment. Anmol Publications.
6. Chacholiades, M.: International Economics. Tata McGraw Hill, New York.
7. Aswathappa, K.: Internatinal Business. Tata McGraw Hill.

**Website Sources:**

- [http://www.mexconnect.com/mex\\_/culxcomp.html](http://www.mexconnect.com/mex_/culxcomp.html)
- [http://www.pepsico.com/company/brands\\_links.shtml](http://www.pepsico.com/company/brands_links.shtml)
- [www.mpsgroup.org.in/estudyzone/mba/MBA\\_3\\_ibm\\_notes\\_final.pdf](http://www.mpsgroup.org.in/estudyzone/mba/MBA_3_ibm_notes_final.pdf)
- [www.pondiuni.edu.in/sites/.../International%20business%20environmentt200813.pdf](http://www.pondiuni.edu.in/sites/.../International%20business%20environmentt200813.pdf)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 506: ADVERTISING MANAGEMENT**

**Objective:** This paper aims to develop an in-depth understanding of the modern concepts and latest techniques of advertising in business management.

**UNIT I** **(8 Sessions)**

**Introduction:** Meaning, scope, importance of advertising in business; Types of Advertising, Role of advertising in social and economic development of India, Ethics and truths in Indian Advertising.

**UNIT II** **(8 Sessions)**

**Integrated Communication Mix (IMC):** Meaning, importance and process, communication mix-components, role of IMC in marketing; Branding-meaning, importance in advertising.

**UNIT III** **(10 Sessions)**

**Promotional Objectives:** Importance, determination of promotional objectives, setting objective- DAGMAR approach; Advertising Budget importance, establishing the budget-approaches, allocation of budget.

**UNIT IV** **(14 Sessions)**

**Advertising Copy:** Meaning, components, types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix.

**Advertising Research:** Importance, testing advertising effectiveness, market testing for advertisements; International Advertising- importance, international vs. local advertising.

**Course Outcomes:** Students completing this course will be able to:

- Formulate an advertising plan that will meet the needs or goals of a business or organization,
- Develop an integrated marketing communications plan for a product, concept, good and/or service based on an identified market need or target,
- Develop strategies for the efficient and effective placement/distribution of products, concepts, goods and services that respond to evolving markets,
- Evaluate the impact of using different advertising strategies for a product, concept, good and/or service, and
- Conduct advertising research to provide information needed to make marketing decisions.

**Suggested readings:**

1. George, B. & Michael, B.: Advertising and Promotion: An Integrated Marketing Communications Perspective. Tata McGraw Hill.
2. Sharma, K.: Advertising: Planning and Decision Making. Taxmann Publication.
3. Manendra, M.: Advertising Management, Concept and Cases. Tata McGraw Hill.
4. Batra R.: Advertising Management. Prentice Hall India.

**Website Sources:**



- [www.davp.nic.in](http://www.davp.nic.in)
- [www.mib.gov.in](http://www.mib.gov.in)
- [dmi.gov.in](http://dmi.gov.in)
- [tourism.gov.in/overseas-marketing](http://tourism.gov.in/overseas-marketing)
- [commerce.gov.in](http://commerce.gov.in)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 507: Market Survey Report Evaluation & Viva Voce (100 Marks)**

**BBA 601: STRATEGIC MANAGEMENT**

**Objective:** This paper intends to acquaint the students with the nature of Strategic Management as an integration point of all the management functional areas.

**UNIT I** **(12 Sessions)**

**Introduction:** Meaning, nature, scope and importance of strategic management; Evolution of strategic management- Forecasting, Long-range planning, strategic planning and strategic management.

**Strategic Management Process:** Formulation Phase- vision, mission, environmental scanning, objectives and strategy; Implementation phase- Strategic Activities, Evaluation and Control.

**UNIT II** **(8 Sessions)**

**Environmental Analysis:** Meaning, need, characteristics and categorization of environmental factors, approaches to the environmental scanning process, structural analysis of competitive environment.

**UNIT III** **(8 Sessions)**

**Analysis of Internal Resources:** Strengths and Weaknesses; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Strategic Advantage Profile; SWOT analysis.

**UNIT IV** **(12 Sessions)**

**Formulation of Strategy:** Approaches to Strategy formation; major strategy options- Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy – BCG Model; Evaluation of Strategy & Control- Overview, techniques & role.

**Course Outcomes:** Students completing this course will be able to:

- Analyse strategic macro environmental issues,
- Analyse industry factors, and identify their impact on profitability and strategic positioning,
- Assess organisational performance,
- Identify strategic capabilities and gaps,
- Assess and evaluate environment and internal resources, and
- Analyse and implement strategy at the single business unit level.

**Suggested Readings:**

1. Wheelen, T.L. & Hunger J.D.: Strategic Management and Business Policy: Emerging, 21st Century Global Society. Prentice Hall, New Jersey.
2. Ghosh, P.K.: Strategic Planning and Management. Sultan Chand & Sons, New Delhi.
3. Kazmi, A.: Business Policy. Tata McGraw-Hill, New Delhi.
4. Thompson, A.A. & Strickland, A.J.: Strategic Management. Tata McGraw Hill, New York.

**Website Sources:**

- <https://www.ikbooks.com>
- [www.fucape.br](http://www.fucape.br)
- <http://www.ros.hw.ac.uk>
- <https://www.strategicmanagementinsight.com>
- <http://www.cimaglobal.com>

**Note: Latest editions of all the suggested readings must be used.**

**BBA 602: LABOUR LAWS**

**Objective:** This paper intends to provide an insight into the principles and functions of labour laws and their applicability in the business environment.

**UNIT I**

**(8 Sessions)**

**Introduction:** Concept, Origin, Objectives and Classification of Labour Laws; International Labour Organization (ILO) and Indian Labour Legislations, Labour Policy-Emerging Issues and Future Trends.

**Laws on Working Conditions:** The Factories Act, 1948; Contract Labour (Regulation and Abolition Act, 1986); Child Labour (Prohibition and Regulation Act, 1986)

**UNIT II**

**(10 Sessions)**

**Industrial Relations Laws:** Trade Union Act, 1926; Industrial Disputes Act, 1947-I; Industrial Disputes Act, 1947-II; Industrial Employment (Standing Orders) Act, 1946; Industrial Discipline and Misconduct.

**UNIT III**

**(12 Sessions)**

**Wages and Labour Laws:** Minimum Wages Act, 1948; Payment of Wages Act, 1936; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

**UNIT IV**

**(10 Sessions)**

**Laws for Labour Welfare and Social Security:** Social Security Legislation: An Overview, Workmen's Compensation Act, 1923; Employees' State Insurance Act, 1948; Maternity Benefit Act, 1961; Employee's Provident Fund and Miscellaneous Provision Act, 1952; Payment of Gratuity Act, 1972.

**Course Outcomes:** Students completing this course will be able to:

- Learn the role of management and unions in the promotion of industrial relations,
- Examine the labour relation issues and its management,
- Acquire skills in handling employer-employee relations, and
- Know the provisions of various acts related to Labour Laws.

**Suggested Readings:**

1. Singh, B.D.: Industrial Relations and Labour Laws. New Delhi: Excel Books.
2. Monappa, A.: Industrial Relations. Tata McGraw Hill, New Delhi.
3. Srivastava, S.C.: Industrial Relations and Labour Laws. Vikas Publishing House Pvt. Ltd., New Delhi.
4. Mamoria, C.B., Gankar, S.V., & Mamoria, S.: Dynamics of Industrial Relations. Himalaya Publishing House, New Delhi.
5. Bareja, J.K.: Industrial Law. Galgotia Publishing House.

**Website Sources:**

- [http://www.icsi.in/Study%20Material%20Executive/Executive%20Programme-2013/INDUSTRIAL,%20LABOUR%20AND%20GENERAL%20LAWS%20\(MODULE%20II%20PAPER%207\).pdf](http://www.icsi.in/Study%20Material%20Executive/Executive%20Programme-2013/INDUSTRIAL,%20LABOUR%20AND%20GENERAL%20LAWS%20(MODULE%20II%20PAPER%207).pdf)
- [http://www.isspa.org/uploads/laws/pdfs/15\\_pdf.pdf](http://www.isspa.org/uploads/laws/pdfs/15_pdf.pdf)
- <https://www.studynama.com/community/threads/labour-law-lecture-notes-pdf-ebook-download-for-llb-students.852/>
- <http://lawschoolguide.blogspot.com/2011/05/labour-law-notes.html>

**Note: Latest editions of all the suggested readings must be used.**

## **BBA 603: MANAGEMENT INFORMATION SYSTEM**

**Objective:** This paper aims to provide an insight into various information systems available to the organization in order to aid effective decision making.

### **UNIT I** **(10 Sessions)**

**Introduction:** Meaning of Data and Information; Information Systems (IS), Classification of Information system- Operations Support System (OSS), Management Support System(MSS), Transaction Processing System(TPS), Process Control System(PCS), Enterprise Collaboration System(ECS), Management Information System(MIS), Decision Support System(DSS), Executive Information System(EIS).

### **UNIT II** **(8 Sessions)**

**Strategic Role of MIS:** Strategic Advantage with MIS, Enhancing Decision Making through IS; Competitive Strategy Concept, the Value Chain and Strategic IS, Business Process Re-engineering; Improving Business Quality-Virtual company, agile company, knowledge creating company.

### **UNIT III** **(12 Sessions)**

**Building Information Systems:** System Development Life Cycle- Investigation Phase, Prototyping, Feasibility Analysis, System Analysis, System Design, Implementing Business Systems, Testing, Documenting, Training, Conversion and Maintenance.

### **UNIT IV** **(10 Sessions)**

**Applications of Information Systems:** Artificial Intelligence (AI)- Meaning and concept, application areas of AI- Neural Networks, Fuzzy Logical Control System, Virtual Reality, Expert System(ES);Enterprise Resource Planning (ERP), Customer Relationship Management (CRM).

**Course Outcomes:** Students completing this course will be able to:

- Understand concepts of data and information,
- Describe information system and its classification,
- Define Management Information System and its strategic role,
- Understand System Development Life Cycle,
- Define Information System and its applications, and
- Identify Cross Functional Information Systems.

### **Suggested Readings:**

1. Laudon, K.C. & Laudon, J.P.: Management Information Systems: Managing the Digital Firms. Prentice Hall of India.
2. O'Brien, J.: Management Information System. Tata McGraw Hill.
3. Jawedkar, W.S.: Management Information System Tata McGraw Hill.
4. Arora, A. & Bhatia, A.: Management Information System. Excel Books.

**Website Sources:**

- [https://www.tutorialspoint.com/fundamentals\\_of\\_science\\_and\\_technology/index.htm](https://www.tutorialspoint.com/fundamentals_of_science_and_technology/index.htm)
- <https://www.smartsheet.com/management-information-systems>
- [https://www.tutorialspoint.com/management\\_information\\_system/index.htm](https://www.tutorialspoint.com/management_information_system/index.htm)
- <https://www.guru99.com/mis-tutorial.html>
- [https://www.tutorialspoint.com/network\\_security/index.htm](https://www.tutorialspoint.com/network_security/index.htm)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 604: AUDITING**

**Objective:** The objective of this paper is to understand the principles and practices needed for the verification and evaluation of the company accounts.

**UNIT I**

**(12 Sessions)**

**Introduction:** Meaning and objectives of Auditing, Types of Audit, Audit Programme, Routine Checking and Test Checking; Difference between book keeping, Accountancy, auditing and Investigation, Qualities of an Auditor; Generally Accepted Auditing Practices; Classification of Audit, Audit Planning, Internal Control-internal check and internal audit.

**UNIT II**

**(8 Sessions)**

**Audit Procedure:** Verification of Assets and Liabilities; Vouching, Auditor's Report and Audit Certificate.

**UNIT III**

**(8 Sessions)**

**Audit of Limited Companies:** Company Auditor- Appointment, Powers, Duties and liabilities; Nature and significance of Cost Audit and Management Audit.

**UNIT IV**

**(12 Sessions)**

Audit of Banking companies, Audit of Insurance Companies, Audit of Educational Institutions.

**Course Outcomes:** Students completing this course will be able to:

- Articulate knowledge of fundamental audit concept,
- Outline the role of auditing,
- Comprehend the knowledge about appointment, rights, duties and responsibility of auditor, and
- Acquire knowledge of audit documentation and audit evidence.

**Suggested Readings:**

1. Aruna, J.: A Student's Guide to Auditing. Taxmann Publications.
2. Tandon, B.N., Sudharsanam, S. & Sundharabahu, S.: A Handbook of Practical Auditing. Sultan Chand and sons.
3. Dinkar, P.: Principles and Practice of Auditing. Sultan Chand and sons.
4. Institute of Chartered Accountants of India: Auditing and Assurance Standards. ICAI, New Delhi.
5. Gupta, K. & Arora, A.: Fundamentals of Auditing. TMH

**Website Sources:**

- <https://www.accountingedu.org/what-is-auditing.html>
- <https://www.topaccountingdegrees.org/lists/the-5-characteristics-of-an-auditor/>
- <https://www.owlgen.com/question/what-is-the-meaning-and-objects-of-routine-checking-what-are-advantages-and-disadvantages-of-test-checking>
- <https://keydifferences.com/difference-between-vouching-and-verification.html>
- <https://taxguru.in/company-law/appointment-auditor-companies-act-2013.html>
- <http://www.shareyouessays.com/knowledge/what-special-points-will-receive-your-attention-while-auditing-the-accounts-of-banking-company/93029>
- <https://cleartax.in/s/statutory-audit-of-banks>

**Note: Latest editions of all the suggested readings must be used.**

**BBA 605: INCOME TAX**

**Objective:** This paper aims to provide an understanding of the Direct taxes involved & various techniques adopted in order to save the tax.

**UNIT I** **(8 Sessions)**

**Introduction:** Important definitions of Income Tax Act, 1961-Rates of taxes-Basis of charge, Assessment Year, Previous Year, Assessee – types, Residential status: Its Determination and incidence of tax and valuation.

**UNIT II** **(12 Sessions)**

**Income from Salaries:** Income from Salaries, Different forms of salaries; Allowances and perquisites, Tax treatment of Provident fund, Retirement benefits.

**Income from House property:** Meaning and taxability of Property income, Valuation and exemptions.

**UNIT III** **(12 Sessions)**

**Business Income:** Principles for arriving for business income, income from profession, difference, exemption, valuation of profits and gains.

**Capital Gains:** Types of assets, types of gains and valuation; Income from other sources.

**UNIT IV** **(8 Sessions)**

**Tax Planning:** Meaning, nature and objectives of Tax Management, Tax Planning, Tax Avoidance & Tax Evasion, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Tax Planning for Individuals, Deductions to be made in computing total income(80c).

*Note: Latest amendments made in the relevant Act should be considered.*

**Course Outcomes:** Students completing this course will be able to:

- Understand the provisions of Income Tax Act,1961, concept of Income tax and various terminologies used in the process of calculating tax liability of a particular person,
- Know the concept and process of determining the residential status of a person,
- Calculate the taxable income from five heads of income i.e. Income from Salary, Income from House Property, Profits or Gains from Business or Profession, Capital Gains and Income from Other Sources,
- Understand the meaning of tax planning, tax avoidance and tax evasion and tax management,
- Calculate the tax liability of a particular person, and
- Understand the applicability of provisions of Income Tax Act,1961 with reference to deductions u/s 80 (C) to 80 (U), Set-off and Carry Forward of Losses and Clubbing and Aggregation of Incomes.



### **Suggested Readings:**

1. Singhanian, V.K. & Singhanian, M.: A student guide for income tax. Taxmann Publication, New Delhi.
2. Ahuja, G.K. & Gupta, R: Systematic Approach to Income Tax and Central Sales Tax. Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Mehrotra, H.C. & Goyal, S.P.: Income Tax Planning and Management. Shahitya Bhawan Publication.
5. Singhanian, V.K.: Direct Tax Planning and Management. Taxmann Publication.

### **Website Sources:**

- [www.icaai.org](http://www.icaai.org)
- [www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx](http://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx)
- [www.taxmann.com/income-tax-acts.aspx](http://www.taxmann.com/income-tax-acts.aspx)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx](http://www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx)
- [www.caclubindia.com](http://www.caclubindia.com)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 606: SALES MANAGEMENT**

**Objective:** The objective of this paper is to provide an understanding of theory and practice of managing sales and to inculcate personal selling skills among the students.

**UNIT I**

**(8 Sessions)**

**Introduction:** Meaning, concept, nature, role of sales management in marketing, Salesmanship, Specific characteristics of a successful salesman, The evolving face of personal selling.

**UNIT II**

**(8 Sessions)**

**Sales Forecasting:** Concept and need of forecasting, Sales forecasting methods, Quantitative and Qualitative methods.

**Sales Organization:** Need for Sales Organization, their structure, Sales Managers Functions and responsibilities, planning for major customers and sales budget.

**UNIT III**

**(10 Sessions)**

**Personal Selling Process and Approaches:** Personal Selling and Relationship Management- Selling to individuals & Institutions, Sales leads, Planning sales calls- Types of calls, Building long term partnership by selling– Sales presentations, tools for personal selling, Sales Aids – Use of technology in sales effective selling techniques, Telemarketing.

**UNIT IV**

**(14 Sessions)**

**Sales Force Management:** Recruitment and selection; training and development- Objectives, techniques and evaluation; Sales force compensation and techniques- straight salary, straight commission, sales contests; rewards and expense accounts; Motivating, and supervising sales personnel; Evaluation and control of the sales effort- Evaluation of sales personnel performance, Sales and cost analysis.

**Course Outcomes:** Students completing this course will be able to:

- Understand the evolution and definition of sales management,
- Know the purpose of sales in an organisation and classify the basic types of sales organizational structure,
- Explain the need of forecasting and its types,
- Describe the process of personal selling relationship management,
- Understand the sales recruitment and selection process, and
- Understand the concept of sales motivation and evaluation techniques.

**Suggested Readings:**

1. Anderson, B.R.: Professional Selling. Universe Publications Limited.
2. Still, R.R., Cundiff, E.W. & Govoni, N.A.P.: Sales Management: Decisions, Strategies and Cases. Pearson Education.
3. Sharma, K.: Advertising: Planning and Decision Making. Taxmann Publication.
4. Tyagi, C.L. & Kumar, A.: Sales Management. Atlantic Publishers & Distributors.
5. Panda, K.T. & Sahadev, S.: Sales & Distribution Management. Oxford University Press.

**Website Sources:**

- [www.ddegjust.ac.in/studymaterial/mba/mm-308.pdf](http://www.ddegjust.ac.in/studymaterial/mba/mm-308.pdf)
- [www.ddegjust.ac.in/studymaterial/bba/bba-305.pdf](http://www.ddegjust.ac.in/studymaterial/bba/bba-305.pdf)
- [gurukpo.com/Content/MBA/Sales\\_Management.pdf](http://gurukpo.com/Content/MBA/Sales_Management.pdf)
- [164.100.133.129:81/econtent/Uploads/Sales\\_Management.pdf](http://164.100.133.129:81/econtent/Uploads/Sales_Management.pdf)

**Note: Latest editions of all the suggested readings must be used.**

**BBA 607: Comprehensive Viva-voce (100 Marks)**