SCHEME OF EXAMINATION

&

SYLLABI

Of

BACHELOR OF BUSINESS ADMINISTRATION



FROM THE ACADEMIC SESSION 2018-19 NAGALAND UNIVERSITY

CURRICULUM AND SCHEME OF EXAMINATIONS OF BBA PROGRAMME UNDER NAGALAND UNIVERSITY FROM THE SESSION 2018-19

FIRST YEAR

First Semester

Paper No./Paper Code	Title of Paper(s)	External Marks	Internal Assessment /Workshop Marks	Total Marks	Credit Points
BBA 101	General English	70	30	100	3
BBA 102	Business Economics	70	30	100	4
BBA 103	Fundamentals of Computer in Business Applications	70	30	100	4
BBA 104	Financial Accounting	70	30	100	4
BBA 105	Management & Organisational Behaviour	70	30	100	4

FIRST YEAR

Second Semester

Paper No./Paper Code	Title of Paper(s)	External Marks	Internal Assessment /Workshop	Total Marks	Credit Points
DD 1 404	7. 1 O 000		Marks	400	
BBA 201	Modern Office Management	70	30	100	3
BBA 202	Business Environment	70	30	100	4
BBA 203	Business Law	70	30	100	4
BBA 204	Quantitative Techniques-I	70	30	100	4
BBA 205	Business Communication	70	30	100	4

SECOND YEAR Third Semester

Paper	Title of Paper(s)	External	Internal	Total	Credit
No./Paper Code		Marks	Assessment	Marks	Points
			/Workshop		
			Marks		
BBA 301	Quantitative	70	30	100	4
	Techniques-II				
BBA 302	Human Resource	70	30	100	4
	Management				
BBA 303	Marketing Management	70	30	100	4
BBA 304	Financial Management	70	30	100	4
BBA 305	Production Management	70	30	100	4

SECOND YEAR Fourth Semester

Paper No./Paper Code	Title of Paper(s)	External Marks	Internal Assessment /Workshop Marks	Total Marks	Credit Points
BBA 401	Environmental Studies	70	30	100	3
BBA 402	Cost & Management Accounting	70	30	100	4
BBA 403	Research Methodology	70	30	100	4
BBM 404	Specialisation (Marketing Management) i. Customer Relation Management	70	30	100	4
BBF 404	Specialisation (Financial Management) i. Banking and Insurance	70	30	100	4
BBH 404	Specialisation (Human Resource Management) i. Industrial Relation	70	30	100	4

THIRD YEAR Fifth Semester

Paper	Title of Paper(s)	External	Internal	Total	Credit
No./Paper		Marks	Assessment	Marks	Points
Code			/Workshop		
			Marks		
BBA501	Entrepreneurship	70	30	100	3
	Development (CBCS)				
BBA 502	Company Organisation	70	30	100	4
BBA 503	Strategic Management	70	30	100	4
BBA 504	Supply Chain	70	30	100	4
	Management				
BBM 505	Specialisation (Marketing	70	30	100	4
	Management)				
	ii. Advertising				
	Management				
BBF 505	Specialisation	70	30	100	4
	(Financial Management)				
	ii. Financial				
	Institutions and				
	Markets				
BBH 505	Specialisation	70	30	100	4
	(Human Resource				
	Management)				
	ii. Human				
	Resource Development				

THIRD YEAR Sixth Semester

Paper	Title of Paper(s)	External	Internal	Total	Credit
No./Paper		Marks	Assessment	Marks	Points
Code			/Workshop		
			Marks		
BBA 601	Management	70	30	100	4
	Information System &				
	Cyber Security				
BBA 602	Project Management	70	30	100	4
BBM 603	Specialisation	70	30	100	4
	(Marketing				
	Management)				
	iii. Retail				
	Marketing				
BBF 603	Specialisation	70	30	100	4

	(Financial Management) iii. Corporate Tax Planning and Tax Management				
BBH 603	Specialisation (Human Resource Management) iii. Social Security and Labour Welfare	70	30	100	4
BBA 604	Internship Project Report & Viva Voce	Report W Presentat Report = Viva-Voc	25	100	4

NOTE:

- i. The Rules and Regulation relating to the duration of the Course, Internal assessment, marks distributions for both internal and end term Examination, Evaluation and Declaration of the Results will be the same as per the guidelines provided by Nagaland University.
- ii. BBA will not have a pass course or honours course separately. It is treated as a kind of semi-professional course which can be considered as equivalent to honour course.
- iii. The Students has to opt for two specialisation papers out of Marketing

 Management / Financial Management / Human Resource Management.
- iv. The end term Question pattern should be in the following manner for all the papers:

	Section A: Objective	Section B: Descriptive
	(25 Marks)	(45 Marks)
	A. Multiple Choice	One Descriptive question
	questions for 1 mark. (2	from each unit for 9
	MCQs from each unit.	Marks (9*5=45 Marks)
	1*10 = 10 Marks)	* Internal Choice is
Question Pattern	B. Objective questions	available ONLY
	for 1 Mark. (1*5=5	UNITWISE.
	Marks)	For eg., Unit I.
	C. Short Questions for 2	Q1 or Q2
	Marks. (One short	
	question from each unit.	
	2*5=10)	

- v. For Summer Internship Project Report, students need to carry their project work after the end of fourth semester examination. Students will be supported by the lecturer in charges and the final submission of the project report and viva-voce will be during Sixth Semester.
- vi. The detailed syllabus is as follows:

SEMESTER I

BBA 101: General English-I (Syllabus-English Department to give)

BBA 102: Business Economics

Objective: This course aims at providing an idea of Economics to the students. The syllabus is designed giving emphasis to the theories and practices especially necessary for problems associated with business houses.

Unit I: Introduction

Basic Assumptions, Micro and Macro Economics, Nature and Scope of Micro Economics, Positive vs. Normative analysis; Economic Systems (brief idea) - Capitalism, Communism, Socialism, Mixed Economy; Basic Economic Problems.

Unit II: Theory of Consumption

Elementary view of price mechanism; Demand and Supply - Elasticity of Demand and Supply with their measurements; Utility Analysis - Utility: Cardinal and Ordinal, Indifference Curve Approach, Laws of Substitution, Revealed Preference Theory.

Unit III: Theory of Production

Factors of Production, Production Function, Laws of Returns- Law of Variable Proportions and Laws of Returns to Scale, Economics of large scale and small scale production

Unit IV: Market Mechanism and Competition

Profit Maximisation and Equilibrium of a firm; Cost & Revenue-Total, Average and Marginal, Production Possibility Curves; Competition - Perfect and Imperfect Competition-Monopoly, Monopolistic, Duopoly and Oligopoly.

Unit V: Macro Economics

Trade Cycle - Phases of Trade Cycle, Cause and Remedies of Trade Cycle; Public Finance (Brief Idea) - Principles of Taxation (Direct and Indirect) - Progressive, Proportional and Regressive taxes; Budget - Meaning and purpose of Government budgets, Types of budget - Revenue and Functional, Classifications of Budgets; Concept of Full Employment & Types of Unemployment

- 1. S.N. Masheswari, Business Economics, S. Chand
- 2. Maria John Kennedy, Managerial Economics, Himalaya
- 3. Metha. P. L, Managerial Economics, S.Chand & Sons
- 4. Jhingan M L, Micro Economics, S Chand
- 5. Ahuja H L, Advanced Economic Theory, S Chand

BBA 103: Fundamentals of Computer in Business Applications

Objective: The objective of this course is to give an introduction to modern computer systems and highlight the role played by it in managing today's business. (Sufficient time is to be given to the students for computer lab work, amounting to not less than 3 hours / week. Reasonable allotment of marks for practical in the internal as end term may be give, say in the internal practical can be 10 out of 30 marks and practical for end term may be 25 out of 70 marks)

Unit: I: Computer Systems

Different number systems – binary, octal, decimal, hexadecimal, and their conversion; Codes used in computers - BCD, EBCDIC, ASCII, Gray code, Unicode and their importance; Computer – definition, Hardware/software concepts, Generation, Classification; Elements of digital computer - CPU and its functions; I/O devices - basic concepts, various input and output devices; Memory – types, Secondary storage devices; Software – its importance, types; Operating System Concepts .

Unit II: Business Application Software

Word Processors - role of word processors in creating, editing, formatting and printing of documents, Features of MS Word; Electronic Spreadsheets – its importance in accounting, finance and marketing functions of business, Features of MS Excel; Presentation tools – its importance, Features of MS PowerPoint; DBMS environment – important concepts, especially that of an RDBMS, Features of MS Access; Financial Accounting Software – need and features, Features of Tally

Unit III: Computer and Networks

Data communication – need, concepts, terminologies; Networks – concepts, topologies, devices; Communication Protocols; Security issues [only elementary things to be covered]

Unit IV: Internet Technologies

Internet-concept, history and development, Internet terminologies, IP Addresses, Email and Web Sites, Search Engines; Concepts of intranets and extranets; Net etiquettes

Unit V: Programming Overview

Program logic – use of flowcharts, algorithms and pseudo-codes, Program testing, debugging and documentation, Structured Programming concepts; Object Oriented Programming using Visual Basic 6.0 – introduction, data types, variables and menus Practical-s MS – Word, MS – Excel, MS - PowerPoint, Using Tally.

- 1. Rajaraman V Fundamentals of Computers, PHI
- 2. Bharihoke Deepak Fundamentals of Information Technology, Excel Books
- 3. Saxena S, Computer Applications in Management, Vikas Publication
- 4. Introduction to Information Technology ITL Education Solutions Ltd., Pearson
- 5. Siler Ban, Spotts Jeff Special Edition using Visual Basic 6, PHI

BBA 104: Financial Accounting

Objective: The course intends to give an introduction to the core principles and objectives of Financial Accounting and its relation to business management.

UNIT I: Introduction

Definition, Scope, Objectives, Accounting Concepts, Principles-Accounting Concepts, Principle and Convention-Accounting Standards

UNIT II: Accounting Transaction and Final Account

Accounting process, Journals, Ledger, Cash Book, Subsidiary books, Trial balance-Preparation of Final Account

UNIT III: Bank Reconciliation Statement

Meaning - Importance and Preparation of B.R.S

UNIT IV: Depreciation

Meaning, Need, Importance and Method of Charging Depreciation-W.D.V.S.L.M method

UNIT V: Computerise Accounting

Computer and Financial Accounting, Accounting Software Packages

- 1. Maheswari S N, Financial and Management Accounting, Sultan Chand
- 2. Sehgal A & Sehgal D, Fundamentals of Financial Accounting, Taxmann
- 3. Gupta R.L & Gupta, V.K, Financial Accounting, S. Chand & Sons
- 4. Hingorari N.L & Ramanathan A.R, Accounting for Management, S. Chand

BBA 105: Management & Organisational Behaviour

Objective: The course intends to give an introduction to the core principles and objectives of management, the management process, and understanding the relationship between individuals and groups in an organisation and its fallouts.

Unit-1: Introduction to Management & Planning

Concept of Management, History of Management Thoughts, Management as a Science and Art, Functions/Roles of Managers

Planning: Concept & Process of Planning, Types of Plans. Management by Objectives (MBO): Concept.

Unit-2: Organising & Organisation Structure

Concept of Organising, Formal and Informal Organisations, Organisation Structure/Chart, Organisational Division – Departmentation, Bases of Departmentation, Span of Management, Factors determining an effective Span, Line and Staff Relationships.

Unit-3: Coordination & Controlling

Coordination: Concept, Coordination & Delegation of Authority and Decentralization;

Control: Concept, Process & Types of Control Functions

Unit-4: Introduction to Organisational Behaviour; Perception; Groups

Concept of OB, Factors influencing OB, Managerial implications of learning OB

Perception: Concept; Factors influencing Perception; Perceptual Distortion

Groups: Concept; Classification; Stages of Group Formation; Group Decision: Meaning/Definitions; Techniques of Group Decision Making

Unit-5: Leadership and Motivation

Concept of Leadership; Types of Leadership; Leadership Theories - Behavioural theories of Leadership-Ohio and Michigan State Universities; Contingency Theories- Fiedler's Contingency Theory, Path Goal Theory.

Motivation: Concept; Motivators-Financial and Non-financial Motivators; Motivation Theories- Maslow's Need hierarchy theory; Herzberg's Hygiene Factor Theory; Theory X & Theory Y

- 1. P C Tripathi and P N Reddy, Principles of Management, Tata McGraw Hill
- 2. VSP Rao and V Hari Krishna, *Management (Text and Cases)*, Excel Books
- 3. Bora C, Principles of Management, Kalyani Publishers
- 4. Sarma V.S. Veluri, *Organisational Behaviour (Text and Cases)*, Jaico Publishing House
- 5. L M Prasad, Organisational Behaviour, Sultan Chand& Sons
- 6. Stephen P. Robbins, Organisational Behaviour, PHI

SEMESTER-II

BBA 201: Modern Office Management

Objective: The basic objective of the course is to make the students understand the concept of managing the office and its layout.

Unit 1: Modern Office and Office Management

Meaning and Definition: Traditional and Modern Office, Importance and Scope, Objective of Office Management, Functions, Routine and Administrative Functions, Elements of Office, Recent Trends in offices practices, Functions of Office Management, Office Manager: Position, Qualities of Office Manager, Duties of O.M.

Unit 2: Office Location and Office Environment

Introduction, Responsible factors, Importance of Office Layout, Factors affecting Office Layout, Principles of Office Layout, Types of Layout, Recent Trends in Office Layout, Office environment: Meaning – Importance of Office Environment, Office Safety and Remedies.

Unit 3: Modern Office System

Definitions, Characteristics of Office System, Importance of Office System, Need and Principles of Office System, Techniques and steps for designing Office System, Advantages and Limitations of Office System.

Unit 4: Modern Offices Appliances and Machines Office Furniture

Introduction, Factors influencing office machines, Preliminary arrangement of Office Machines, Types of Leasing office machines, Advantages and disadvantages of Office Machines, Types of Office Machine.

Office Furniture: Introduction, Importance of Office Furniture, Classification of Office Furniture, Types of Office Furniture, Recent Trends in Office Furniture.

Unit 5: Record Management

Definition, Need of Records, Kinds of Records, Principles of Good Record Management, Importance of Record Management, Duties of Record Manager, Principles of retention and disposal of Records, Legal aspect of Records, Process of Record Management, Modern tendencies of Record making.

- 1. Pillai R.S.N and Bagavath, Office Management, S. Chand and co.
- 2. Tanon B.N, Manual of Office Management and Correspondence, S. Chand and Co.
- 3. Baig N, Company law and Secretarial practice, Sterling Publication
- 4. Bagaria, A.K., Secretarial Practice, Vikash Publication

BBA 202: Business Environment

Objective: The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

Unit I: An Overview of Business Environment

Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis

Unit II: Economic Environment

Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues

Unit III: Socio-Cultural Environment

Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure

Unit IV: Political Environment

Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention

Unit V: Natural and Technological Environment

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of Technology; Features and Impact of Technology

- 1. Gupta, C.B. Dr.: Essentials of Business Environment, S. Chand & Sons, New Delhi
- 2. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
- 3. Cherunilam, Francis; Business Environment Text and Cases, Himalaya Publishing House.
- 4. Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

BBA 203: Business Law

Objective: The course introduces students to the basics of Business Law and its importance.

Unit I: Introduction to Business Law

Meaning and Importance of Business Laws, Indian Contact Act 1872: Proposal, Acceptance, Promise, Consideration Capacity to Contact, Performance of Contracts, Discharge of Contacts, Breach of Contacts, Remedies Against Breach of Contacts, Indemnity and Guarantee, Bailment and Pledge, Contacts of Agency.

Unit II: The Sale of Goods Act

Contact of Sale, Essential of Contract of Sale, Sales agreement and Agreement to sale, Conditions and Warranties, Passing of Property in Goods, Transfer of Title by Non - Owners, Performance of Contract of sale, Duties and rights of Parties, Breach of Contracts of sale, Auction sale and Rights of partners, Dissolution of a firm, Minor as a partner.

Unit III: The Negotiable Instrument Act

Definition and Essential features of Negotiable Instruments, Types of Instruments and endorsement. Parties to Negotiable Instrument.

Unit IV: The Partnership Act

The Partnership Act; Nature, test and types of partnership; partnership deed, right and liabilities of partners; registration; dissolution.

Unit V: The Laws Relating to Consumer Protection and Environment Protection Consumer Protection Act., 1986; Environment Protection Act., 1986.

- 1. Chawla and Garg: Commercial Law, Kalyani Prakashan
- 2. Maheswari and Maheswari, Business Law, National Publishing House
- 3. Shukla M C, A Manual of Mercantile Law, S Chand

BBA 204: Quantitative Techniques-I

Objective: Familiarity with quantitative techniques has become a necessity because of its tremendous impact in decision making. This course is the first of a two-part course aimed at giving students an introduction to the core concepts of QT.

Unit I: Theoretical Foundation of Mathematics

Number systems – elementary ideas; Sets – basic concepts, types, operations on sets, Venn Diagrams; Relations – binary relations and their types; Functions – terminologies, types, graphical / geometric representation of functions.

Unit II: Matrices, Concept of Vectors & I/O Analysis

Matrices - Definition and notation, various types, addition of matrices, multiplication of matrices, Determinants, Inverse of a non-singular matrix; Matrices as vectors – preliminary concepts; matrix of technological co-efficient, simple problems

Unit III: Statistics Overview

Nature and Scope of statistics – uses of statistics to business and industrial activities, Statistical Data – primary and secondary data, Collection of data, Classification and tabulation of data, Diagrammatic and graphic representation of data

Unit IV: Statistical Analysis of Data

Measures of Central Tendency – mean, median, mode and their application in business; Dispersion - measures of dispersion – range, quartile deviation, mean deviation, standard deviation, coefficient of variation, uses of dispersion; Correlation and Regression– Karl Pearson's Coefficient of correlation, Lines of regression

Unit V: Index Numbers and Time Series

Index Numbers - meaning and uses of index numbers in business - the different types of indexes including WPI, CPI, etc.; Time Series - Definition and importance, the four components of a time series, estimation of the trend by the method of moving averages (estimation of seasonal variation and other components are not to be included).

- 1. Agarwal D R, Quantitative Methods, Vrinda Publications (P) Ltd.
- 2. Srivastava U K, Shenoy G V, Sharma S C Quantitative Techniques for Managerial Decisions, New Age
- 3. Gupta S P, Statistical Methods, Sultan Chand

BBA 205: Business Communication

Objectives: The objective of the paper is to develop communication skills in speaking and writing, essential for all areas of management. Practical exercises have to be implemented for overall development.

Unit 1: Introduction to Communication

Basic form of Communication - Downward, upward and horizontal communication,

Process of Communication, Formal and Informal Communication, Principles of Communication - 7c's concept

Grapevine - single strand, gossip, cluster, Probability, Importance of Grapevine, Miscommunication or Barrier to Communication - Wrong choice of medium, Physics barriers, Semantic barriers, different Comprehension of reality, Socio psychological barriers.

Unit 2: Writing Skills

Planning business messages, Format of business letters, Request letters, good news and bad news letters, Persuasive letters - AIDA, Sales letters, and Collection letters; Memo formats and Report Writing

Unit 3: Interpersonal Communication

Principles of Presentations, Factors effecting Presentations; Qualities & Strategies for Group Discussion; Preparing & Delivery of Speeches; Effective Listening - factors affecting listening, Improving listening

Non - Verbal communication - Appearance, Body language, Para language, Time, Space, Silence.

Unit 4: Corporate Communication

Interviewing Skills - Interviewer's preparation, Interviewee's preparation, Types of interview; Communication for Employment - Resume: Planning and Structuring the Resume, Application Letter: writing the opening and closing paragraphs; writing an Email.

Unit 5: International Communication

Cultural sensitiveness, Cultural context; Negotiation Skills - Process, Strategies; Global Business Etiquette- Concept, Components & Importance

- 1. Sutapa Banerjee, *Business and Professional Communication*, I K International Publishing House Pvt. Ltd
- 2. Pooja Khanna, Business Communication, Vikas Publishing House Pvt. Ltd.
- 3. Sri Jin Kushal, Business Communication, VK Global Publications Pvt. Ltd.
- 4. Aier, Chubatola & Ao, Wapanginla, *A Textbook on CEC English Communication Skills*, Screen Graphic, Dimapur

SEMESTER III

BBA 301: Quantitative Techniques-II

Objective: The second part of this course delves further into advanced topics of quantitative techniques for business.

Unit I: Differential Calculus

Limits and Continuity – basic ideas; Derivative of a function, Rules of differentiation - sum rule, product rule, quotient rule and composite function rule, differentiation of simple functions that normally occur in business situations (Trigonometric-al functions are excluded); Maxima and Minima - simple applications of these concepts in business areas.

Unit II: Integral Calculus and Differential Equations

Integration – meaning, Methods of integration – substitution, by parts; Concept of Definite Integral; Differential Equations – order and degree, Construction and solution of simple differential equations. [Discussion to be oriented towards business areas]

Unit III: Probability Theory

Elementary concepts of probability including probability distributions and relationship of probability with frequency distribution, simple problems

Unit IV: Operations Research

Origin, Development, Models; Formulation of Linear Programming Problems - their solution by Graphical and Simplex Method

Unit V: Theoretical Aspects of Sampling, Estimation and Forecasting

Concepts, definitions and methods related to sampling, estimation and forecasting [Problems are not to be touched but suitable real life examples are to be discussed]

- 1. Agarwal D R- Quantitative Methods, Vrinda Publications (P) Ltd.
- 2. Srivastava U K, Shenoy G V, Sharma S C Quantitative Techniques for Managerial Decisions, New Age
- 3. Kalavathy S *Operations Research*, Vikash Publishing House (P) Ltd.
- 4. Viswanathan P K Business Statistics An Applied Orientation, Pearson

BBA 302: Human Resource Management

Objective: The objective of this course is to familiarize the students with the fundamental aspects relating the management of human resource in an organisation

Unit-I: Introduction to Human Resource Management

Nature, Meaning/Definitions of HRM; Objective and Scope of HRM; Evolution of the concept of HRM, Importance of HRM, HRM and competitive advantage, Functions of HRM

Unit-II: Manpower Planning

Meaning, Objectives and Importance of Human Resource Planning; Job analysis-Meaning/Definitions, Job description and job specification, methods of job analysis, job evaluation; Recruitment: Concept, Sources of Recruitment; Methods of Recruitment; Selection: Concept, Process of Selection

Unit-III: Internal Mobility, Training and Development

Placement: Basic concepts; Induction/Orientation: Concept, Objectives, Contents shared/discussed during orientation program; Internal mobility: Concept, Purpose, Components of Internal mobility- Promotion, Transfers and Demotion; Training: Concept, purpose; Methods of training; Evaluation of training programs.

Unit-IV: Performance Appraisal and Career Development

Performance Appraisal: Concept, objectives, process of performance appraisal, Methods of performance appraisal, Problems inherent in performance appraisal; Career Planning: Meaning, need for Career Planning, Objectives of Career Planning, Process of Career Planning; Career Development: Meaning; Individual Career Development and Organisational Career Development.

Unit-V: Compensation Administration and Grievance Handling

Meaning & Bases of Compensation; Objectives of Compensation Planning; Factors influencing Compensation/Wage Systems; Grievance: Meaning, forms and causes of Grievance; Grievance Redressal Procedure; Effects of Grievances.

- 1. V S P Rao, Human Resource Management (Text and Cases), Excel Books
- 2. K Aswathappa, Human Resource Management (Text and cases), Tata McGraw-Hill
- 3. Flippo, Edwin B, *Personnel Management*, Tata McGraw Hill
- 4. Subha Roa P, Human Resources Management, Himalaya
- 5. Patnayak Biswajeet, Human Resources Management, Prentice hall of India
- 6. A.M. Sheikh, Human Resource Development & Management, S. Chand

BBA 303: Marketing Management

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Unit-I: Introduction

Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix. Market Analysis and Selection: Marketing environment – macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; consumer versus organizational buyers; Consumer decision making process.

Unit-II: Product Decisions

Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle – strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Unit-III: Distribution Channels and Physical Distribution Decisions

Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Promotion Decisions: Communication Process; Promotion mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

Unit-IV Marketing Research:

Meaning and scope of marketing research; Marketing research process. Marketing Organisation and Control: Organising and controlling marketing operations.

Unit-V Issues and Developments in Marketing:

Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments of marketing.

- 1. Kotler P, Marketing Management, Pearson
- 2. Pillai R S, Bagavathi, Modern Marketing: Principles and Practices, S Chand
- 3. Sontaki, Marketing Management, Kalyani

BBA 304: Financial Management

Objectives: Efficient Management of a business enterprise is closely linked with the efficient management of its finances. Accordingly, the objective of the course is to acquaint the students with the overall framework of financial decision- making in a business unit.

Unit I: Introduction:

Definition, Nature, and Scope of Finance Function - Financial management - Meaning, Approaches - Traditional and Modern approaches - Role of Finance Manager

Unit II: Sources of Finance:

External- Shares, Debentures, Public Deposit, Borrowing from Bank - Meaning, Types, advantages and disadvantages of these sources

Internal- Reserves and Surplus, Bonus, Retained Earnings - Dividend Policy

Unit III: Capital Structure:

Meaning - Criteria for determining Capital Structure- Factors affecting Capital Structure-Capitalization - Over and Under Capitalization

Unit IV: Financial Planning:

Meaning, Objectives, Process- Method of Forecasting, Basic Consideration and Limitation

Unit V: Recent Trends in Business Finance:

Meaning and Nature -Venture Capital, Leasing, Micro finance-Mutual Fund

- 1. Khan M.Y, Jain P.K, Financial Management, McGraw Hill Education.
- 2. Maheshwari S N, Financial Management-Principles & Practice, Sultan Chand & Sons.
- 3. Van Horne J.C, Fundamentals of Financial Management, Pearson

BBA 305: Production Management

Objective: The objective of the course is to acquaint the students with the basic features underlying production management.

Unit I: Production Management

Definition, Importance, jobs/decisions, classification of decision areas, and brief history of Production Management.

Unit II: Location Facilities

Nature of location decision, Location as a part of the organisation's strategies, location choice for the first time and for the established organisation with one or more facilities existing; Plant layout, basic types of layout based on the types of production-Definitions, merits and demerits.

Unit III: Inventory Management Meaning of Inventory management, basic function of inventory, Economic Order Quantity, Economic Manufacturing Batch Size – Economic Batch Quantity.

Unit IV: Materials Management

Classification of Materials - ABC analysis, VED analysis, and combination of ABC and VED analysis, purpose of classification.

Unit V: Quality and Productivity

Quality – definition, quality control and quality assurance – the methods, TQM; Productivity – definition, measurement and methods of improvement; Relationship between Quality and Productivity.

- 1. Bedi K, Production and Operations Management, Oxford University Press
- 2. Paneerseelvam, Production and Operations Management, PHI

SEMESTER IV

BBA 401: **Environmental Studies** (Syllabus to be given by the concerned NU Department)

BBA 402: Cost & Management Accounting

Objective: The course is designed to give insights into the subject of Cost and Management Accounting and the importance of the subject in relation to a business entity.

Unit I: Introduction

Origin, Objectives, and features of Cost accounting-Limitations of financial accounting, advantages and disadvantages of cost accounting-Difference between financial and cost accounting-Conceptual analysis of cost unit and cost control

Unit II: Element of Cost and Cost Sheets

Material, Labour, and other expenses- Classification of cost and types of cost- Preparation of cost sheet

Unit II: Overheads

Meaning and definition- Classification of overheads- Collection, allocation, apportionment and reapportionment of overheads

Unit IV: Methods of Costing

Contract Costing- Meaning and Features of Contract, work certified and uncertified, cost plus contract, WIP

Process Costing - Meaning, Features of Process Costing - Preparation of Process Costing including Normal and Abnormal

Unit V: Cost Audit

Meaning, Definition, Objectives and Scope - advantages and disadvantages of cost audit-Difference between Financial and Cost Audit-Types of Cost Audit

- 1. Jain S P and Narang K L, Cost Accounting, Kalyani Publishers
- 2. Banerjee, Cost Accounting, World Press
- 3. Mahsewari S.N, Management Accounting, S.Chand

BBA 403: Research Methodology

Objective: The objective is to teach the students basic techniques of the Research which is useful for developing analytical ability.

Unit I: Introduction

Definition, Importance, Scope and Limitations of Research, Objectives, Types of Research, Planning and Designing Research

Unit II: Data Collection

Introduction, Preparation of Data (Primary & Secondary) - Validation, Editing, Coding, Tabulating and Cross Tabulation of Data, Data Analysis and Interpretation, Hypothesis Testing, It's Characteristics, Sources of Hypothesis.

Unit III: Sampling and Questionnaire Design and Construction

Introduction to Sampling, Sampling Process, Sampling Designs, Sample Size, Application of Sampling, Steps involved in Questionnaire Construction, Questionnaire Designs.

Unit IV: Application of Research

An Over view of Market Research, Product Research, Advertising and Sales Promotion Research, Sales Control Research, Research in Financial Matters and Matters Related to Human Resource Management.

Unit V: Mini Research Report Writing:

Report writing, types of Report, style & format of Report.

- 1. Paul H, Conceptual Foundation of Business Research, Rigby
- 2. Kothari, Research Methodology, Methods and Techniques, Wiley Eastern
- 3. Nakkiran S & Severaj R, Research methods in social science,
- 4. Yogesh Kumar Singh, Fundamental of Research Methodology and Statistics, New Age
- 5. Boyd, Marketing Research, Westfall Stasch IRWIN

SEMESTER V

BBA 501: Entrepreneurship Development (CBCS)

Objective: Entrepreneurship is one of the major focus areas of the discipline of management. This course introduces entrepreneurship to budding managers.

Unit 1: Entrepreneurship:

Concept/Meaning: Need, competencies/qualities of an Entrepreneur: Entrepreneur, characteristics, functions, types; Entrepreneurship - meaning - Role of Entrepreneurs in Economic Development, Rural entrepreneurs - need of problems - Role of NGOs in development of Rural Entrepreneurship. Women Entrepreneurs – recent trend.

Unit 2: Entrepreneurial Support System:

District Industry Centres (DICs): Commercial Banks: State Financial Corporations: Small Industries Service Institutes (SISIs), Small Industries Development: Bank of India (SIDBI), National Bank for Agriculture and Rural Development (NABARD), National Small Industries Corporation (NSIC) and other relevant institutions/organizations at State level.

Unit 3: Market Survey and Opportunity Identification (Business Planning):

How to start a small scale industry: Procedures for registration of small scale industry: List of items reserved for exclusive manufacture in small scale industry: Assessment of demand and supply in potential areas of growth: Understanding business opportunity: Considerations in product selection: Data collection for setting up small ventures.

Unit 4: Project Report Preparation:

Preliminary Project Report: Techno-Economic feasibility report: Project Viability: projection Identification - Meaning, Significance - contents and formulation of a project report - planning commission guidelines.

Unit 5: Legal Aspects of Small Business and Environmental considerations:

Elementary knowledge of Income Tax, Sales Tax, Patent Rules, Excise Rules: Factory Act and Payment of Wages Act: Air, water and noise pollution standards and control: Personal Protection Equipment (PPEs) for safety at work places.

- 1. Charantimath PM, Entrepreneurship Development and Small Business Enterprises, Pearson
- 2 Gupta C.B & Srinivasan N.P, Entrepreneurial Development in India, Sultan Chand
- 3 Entrepreneurship and management of small business CED.
- 4 Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya
- 5 Hisrich, Entrepreneurship, Tata McGrawHill

BBA 502: Company Organisation

Objectives: Imparting the Knowledge of Company operations to the students so that it is easy to understand the functioning of the corporate world.

Units I: Joint stock Company

Definition- features, kinds of company – formation-promotion and incorporation- steps and formalities.

Unit II: Books of a Company

Memorandum & Articles of association- issue of prospectus – statement in lieu of prospectus.

Unit III: Company Administration

Broad of directors, Managing directors, General Directors – status- appointment – rights, duties and liabilities- terminations- remuneration. Secretary and auditor- status- appointment-rights and duties and liabilities- termination- remuneration

Unit IV: Company meetings

Kinds- issues of notices- agenda- quorum-proxies- Motions and resolutions; Kinds of resolution- minutes- kinds of minutes-reports of company meeting

Unit V: Winding up of companies and dissolutions

Types of winding up, Reasons- modes of winding up, appointment of Official Liquidators, Rights & Duties, Role of Contributories in Company Liquidation

- 1. Chawla & Greg , Company Law, Kalyani Prakashan
- 2. Shukla, MC, Mercantile Law, S.Chand & Co
- 3. Kapoor G.K and Gulsan, Business Law, New age International
- 4. Tulsian P.C, Company & Compensation Law, S. Chand

BBA 503: Strategic Management

Objectives: The objective is to develop an understanding of the concept of corporate strategy formulation, implementation and its evaluation.

Unit I: Introduction to Business policy and Strategies

Conceptual Evolution of Strategy, Scope and Importance of Strategies, Strategic Intent through Vision and Mission Statements, Core Competencies of Business

Unit II: Strategic Management

Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Limitations of Strategic Management

Unit III: Strategy Analysis

Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Strategic & Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis, BCG Matrix: Grand strategy Selection Matrix. Contingency Approach to Strategic Choice

Unit 4: Strategy Formulation and Implementation

Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome

Unit 5: Strategic Control and Evaluation

Introduction, Strategy Evaluation, Strategic Control and Operational Control, techniques of strategic evaluation and control

- 1. Kazmi A, Business Policy & Strategic Management, Tata McGraw hill, New Delhi
- 2. Upendra K, Strategic Management Concepts & Cases, Excel Publications
- 3. Glueck W.F, Strategic Management & Business Policy, Newyork McGrwa Hill
- 4. Thompson & Strickland, Strategic management Concept & Cases, Tata McGraw Hill

BBA 504: Supply Chain Management

Objective: The objective is to help students learn about the basics of Supply Chain Management in the field of business.

Unit I: Development of SCM concepts and Definitions – key decision areas – strategic. Supply Chain Management and Key components, External Drivers of Change. Dimensions of Logistics – The Macro perspective and the macro dimension – Logistic system analysis.

Unit II: Sourcing strategy: Manufacturing management – make or buy decision – capacity management – Materials Management – choice of sources – procurement planning.

Unit III: Distribution strategy: Choice of Market – network design – warehouse designed operation and distribution planning – transportation – packaging.

Unit IV: Inventory Strategy: Demand forecasting – inventory planning – planning of stocking facilities – warehouse location allocation. Warehouse design and operations – inventory norms

Unit V: Channels of Distribution – Customer Service Strategy: Identification of Service needs, cost of services – revenue Management.

- 1. Chopra Kalra, Supply Chain Management, Pearson Education India
- 2. F. Robert Jacobs, Operations and Supply Chain Management, McGraw Hill Education

SEMESTER VI

BBA 601: Management Information System & Cyber Security

Objective: The Objective is to provide the students the knowledge about the use of Computers for various Business Applications and its Security.

Unit 1: An Overview of Management Information System

Types of Information System, Information System Architecture – delete?, Need for an Effective Information System, Strategic Role of Management Information Systems, Challenges in Building and Using Information Systems, Constraints in MIS Operation, Prerequisites for Effective MIS

Unit 2: Information and System Concepts

Information- as Organizational Resource, dimensions, types, source; System- System Concept in Business; Information System as a system, types, boundary environment subsystem, preventing system entropy, system stress and change.

Unit 3: Developing Information Systems

Planning- Techniques-Derivation of Information System Plan from Organizational Plan, Strategic Grid, Strategy Set Transformation; Strategic approaches for determining Information requirements- Critical Success Factors, Competitive forces, value chain; Approaches for System Development- SDLC, End-User Development;

Unit 4: Information Technology

Nature and Implication of Information Technology; Computer Hardware, computer Software-System Software, Application Software, DBMS, Client/ server computing, Computer Communication-Internet and Intranet.

Unit 5: Cyber Security

Cybercrime, types of cybercrime: hacking, virus, worm, Trojan horse, mall ware, fraud and theft, cyber homicide, current cyber-attack methods, criminal threats to IT infrastructure, web security, basic cyber forensics, internal penetration, external penetration, your role on cyber-attacks. Cybercrimes and law, cyber jurisdiction, Indian IT ACT

- 1. LM Prasad, Usha Prasad- Management information Systems, Sultan Chand & Sons
- 2. Loudon Kenneth C, Loudon Jane P- Management Information Systems, Pearson
- 3. Mardic & Ross-Information system for modern management, Prentice Hall
- 4. Kanter- Management Information System, Prentice Hall of India
- 5. "Cyber terrorism and information warfare: threats and responses" by Yohana Alexander & micheal s. swethan.

BBA 602: Project Management

Objective:

This subject provides an opportunity to the students to conceive, formulate and prepare a project with practical orientation with regard to its implementation.

Unit I: Generation:

Generation & Screening of project idea, Preliminary Screening, Project Rating Index, Entrepreneurial Skills, Market & demand analysis, Collection of Primary & Secondary information, Demand forecasting, Market planning.

Unit II: Analysis:

Technical Analysis, Manufacturing process / technology, Material inputs & utilities, Product Mix, Plant Capacity, Location & site, Machinery & Equipment, Structures & Civil work, Environmental aspects, Project Charts & Layouts, Project Time Lines.

Unit III: Cost:

Cost of projects, Means of financing, Estimates of Sales & Production, Cost of Production, Working Capital Requirement & Financing, Projected income statement, Balance sheet a nd cashflow with multi year projections, Consideration of alternative sources of finance.

Unit IV: Implementation:

Project Implementation: Forms of project organization, Project control & control charts, Hum an aspects of project management, Prerequisites for a successful project implementation.

Unit V: Network and Report:

Introduction to project network & determination of critical path, Preparation of comprehensive project report

- 1. Harmeet Kaur Chopra Seema, Project Management, Kalyani Publisher
- 2. Kirandeep Kaur Chugh Shaveta, Project Management, Kalyani Publisher

BBA 604: Summer Internship Project Work

Objective: The objective of doing the Project Work is to inculcate the student's ability to apply their theoretical knowledge and skills developed during the course of the study and apply it in the field. They have to collect data and prepare a report of their findings on some topics suggested to them or chosen by themselves in consultation with the faculty guide. This will teach them the methodology of collecting information and of preparing written work along with understanding the importance and value of field work.

Evaluation: The Project Study would be in the area of Specialization the student has opted for. The students will be under the guidance of the faculty supervisor. The Report will be between 50 to 70 pages, font sizes of 12-of Times New Romans and 1.5 line spacing and the report should be bounded. The evaluation will be 50 marks for report writing, 25 marks for presentation and 25 marks for Viva-Voce. Research Methodology paper will be able to provide the guidelines as how to prepare the Project Report in this regard.

SPECIALISATION PAPERS

The Students has to opt for two specialisation papers as mentioned in IV, V and VI Semesters.

MARKETING MANAGEMENT AREA

BBM 404 - Customer Relations Management (Specialization Paper)

Objectives: The objective of the course is to explain the principles behind understanding the customer and thereby providing better service.

Unit I: Introduction to CRM Conceptual frame work of Customer Relationship and its Management.

Evolution customer Relationship Marketing, Types of CRM – Win Back, Prospecting, Loyalty, Cross Sell and Up Sell, Significance and Importance of CRM in Modern Business Environment.

Unit II: CRM Strategy

Introduction CRM- Planning, Strategy for CRM, Process of segmentation, Choice of Technology, Choice of organizational Structure for CRM, Understanding Market Intelligent Enterprises.

Unit III: CRM Implementation

Implementation of CRM: Business oriented solutions, Project Management, Channel Management, CRM in Services, Banking, Financial Sector, Tourism, Telecom, Hospitality & Retail: CRM in Financial Services.

Unit IV: E – Commerce in CRM

Use of CRM in E-Commerce, CEM and Data Mining, Information required for Effective CRM.

Unit V: Customer Loyalty and CRM Concept of Loyalty at CRM

Definition of Loyalty, Customer Loyalty and Customer decency, Process of Developing Customer Loyalty; Status of CRM in India

- 1. Kotler P, Marketing Management, Pearson Education
- 2. Saxena R, Marketing Management, Tata McGraw Hill
- 3. Ramana V, Somayagulu G, Customer Relationship Management, Excel Book
- 4. Govinda.K, Bhat, Customer Relation Management, Himalaya

BBM 505: Advertising Management (Specialization Paper)

Objective: The course dwells on the core concepts of Advertising management and introduces the students to effective Sales communication and advertising.

Unit I: Communication process

Nature of Communication process and its Different elements, Obstacles in Communication Process, Role of Communication Process in perception, Learning and Attitude change, Communication Process in marketing –importance and its applications, Different Elements of Promotional mix and their relevance in communication process; Communication Process in Corporate Image Building, Advertising and Consumer Psychology.

Unit II: Advertising

Definition, Objectives, Functions, Classifications of Advertising, Advertising as a tool of Communication, Integrated Marketing Communications, Advertising Department and Agencies

Unit III: Setting advertising objectives

DAGMAR Approach, Continuous Advertising Planning programe, Message and Copy, Message Strategy and Message Design, Elements of Advertisement, Copy Developing Effective Advertising, Copy Creativity and Visualization in Advertising.

Unit IV: Media Planning: Role of Media in Advertising, Comparative study of Different Advertising Media, Media choice, Allocation of Budget for Advertising, Approaches and Procedure for determining the size of the Budget.

Unit V: Advertising Aspects: Social and Economic Aspect of advertising Productivity of Advertising, Its contribution to Economic Development and standard of Living, Ethics and advertising.

- 1. Ramaswamy M.S, Marketing Salesmanship and Advertising, Sterling Publisher Pvt. Ltd.
- 2. Chunawalla S.A, *Advertising sale and Promotion Management*, Himalaya Publising House.
- 3. Aaker & Mayer, Advertising Management, Prentice Hall of India
- 4. George E. B & Michael E B, Advertising & Promotion, Tata McGraw Hill

BBM 603- Retail Management (Specialization Paper)

Objective: The course aims at introducing retailing as an emerging area of study and its importance in the context of marketing management.

Unit I: Introduction

Introduction to retailing, the changing retailing environment, economic significance of retailing, Career opportunities in retailing, retailing characteristics, types of retailing, theories of retailing evolution, retail sector in India

Unit II: Marketing and Finance:

Customer buying behaviour, buying process, segmenting, retailing strategy, Competitive Advantages, Strategic retail planning process, Implementation CRM in Retail, Measures of financial performance, performance and productivity Measures.

Unit III: HR and Organization:

Factors affecting retail location, Types of location, location strategies, choosing retail location, Organizational design of a small retail, HR Challenges in Retailing

Unit IV: Merchandise management:

Merchandise planning, merchandise planning, merchandise decisions, Forecasting-merchandise types, retail inventory method, branding strategy. Ethical and legal issues in purchasing merchandise Store Management: pricing strategies, Price adjustment.

Unit V: Retail Promotion

Retail Promotion Mix Objective, Responsibilities of store Managers, store layout and design, presentation.

- 1. Levy & Weitz, Retailing Management, Tata McGraw hill
- 2. Swapna Pradan, Retailing Management, Tata Mcgraw Hill
- 3. Gibson G Vedamani, Retailing Management, Jaico books
- 4. David Gilbert, Retail marketing management, Pearson Education
- 5. Andrew J. Newman & Peter Cullen, *Retailing Environment & Operations*, Thomson Learner

BANKING & FINANCIAL MANAGEMENT AREA

BBF 404- Banking and Insurance (Specialization Paper)

Objectives: The course aims at providing an understanding of the various banking activities and also to give necessary concepts and a broad perspective on general, life insurance and insurance related issues.

Unit I: Banks and banking system

Evolution of banking system, definition of banking, types of banks and Functions, Reserve Bank Of India, introduction to Indian Financial and an over view of Indian banking System.

Unit II: Financial Instruments

Debt and Equity Market, Financial services, depository Institutions; Non-depository institutions, money market instruments,

Unit III: Banking activities

Corporate banking, retail banking, investment banking, venture capital

Unit IV: Insurance

Definition, nature, evolution, role and importance of insurance, insurance contract, Classification-Life & Non-life, Principles of Insurance, Tax Benefit and Insurance, Rural Insurance in India.

Unit V: Life and General Insurance

Life Insurance –Concept; Public & Pvt. Sector companies in India – their products, schemes & plans; LIC Act 1956An overview. General Insurance – Concept, Types; Public & Pvt. Sector companies in India – their products, schemes & plans. IRDA Act 1999 – Organization, guidelines for life & Nonlife insurance.

- 1. Mithi D.M, Money, Banking, International Trade and Public Finance, Himalaya
- 2. Sundharam K.P.M, Money, banking, Trade and Finance, S. Chand and Sons
- 3. Gupta P, Insurance and Risk management, Himalaya Publication
- 4. Sethi T.T, Insurance Principles and Practice, S. Chand and Co.
- 5. Shekhar, Banking Theory & Practice, Vikash Publication

BBF 505- Financial Institutions and Markets (Specialization Paper)

Objectives: The objective of the course is to acquaint the students with the basic structure of financial institutions and markets and their operations.

Unit I: Financial System

Introduction, components, structure, features of Indian Financial system , deficiencies and recent development.

Unit II: Financial Markets

Concepts, nature, features, functions, structure types, role of financial markets in Economics development

Unit III: Financial Institutions

Major Indian Financial Institution – IDBI, IFCI, ICICI, IRCI, SG's; EXIM bank- Functions & Objectives - Management working operations and performance and recent development

Unit IV: Investment Bankers

LIC, GIC and Mutual funds and their role, investment policy performance and recent development

Unit V: Non-Banking Financial Institutions

Objectives, Functioning, Regulations, and Recent Development, Thrift and Credit Institutions

- 1. Verma J.C, A Manual of Merchant Banking, Bharat Publishers
- 2. Khan M.Y, Indian Financial System, Tata McGraw Hill
- 3. Meir Khan, Financial Institution and Markets, Tata McGraw Hill
- 4. Bhole L.M, Financial Institution and Markets, Tata McGraw Hill

BBF 603- Corporate Tax Planning and Tax management, (Specialization Paper)

Objectives: The course aims to help students to comprehend the basic principles and laws governing Direct and Indirect taxes in relation to business.

Unit I: Introduction to Income Tax Act, 1961:

Law of relating to Income Tax, Principles Underlying certain Concepts as regards to Determination of Taxable Income. Concept and Definition of Income, Receipts which are not Income, Exemption from Charge of Income Tax, Capital and Revenue Gains and Expenditures.

Unit II: Heads of Income:

Provision of Income Tax Law relating to Various heads of Income with Special Emphasis on profits and Gain from Business and Profession, Capital gains, Income from other sources, Deduction, Technique of calculating of Income Tax.

Unit III: Tax Planning:

Concept of Tax Planning, Tax Planning with reference to setting up of new Business locational aspects, nature of business, planning for tax holiday benefits. Tax planning with reference to Specific Management Decisions, Tax Planning with reference to Financial management Decisions, Tax planning and Cash Management.

Unit IV: Tax Planning Problems

Tax planning with reference to Non-Resident Company Assesses tax planning with reference to corporate reorganization that is Amalgamation, Meger, Demerge and Slump Sale. Problem of Tax Planning, Administration, legislative and Organizational Problems

Unit V: Indirect Taxation

Overview of Central Sales Tax Act, 1956 and VAT, Service Tax (Finance Act 1994), liability of duty under Excise and Customs.

- 1. Income tax law- Taxmans Publication
- 2. Gane & Naranga Income tax law & Practice, Kalayni Publication
- 3. Yearly Finance Bill
- 4. Bare Act relating Taxation
- 5. Subhash Lakhotia, Corporate Tax & Planning, Vision Book

HUMAN RESOURCE MANAGEMENT AREA

BBH 404: Industrial Relation. (Specialization Paper)

Objective: The basic objective of the course is to introduce to the students the fundamentals of industrial relations and workers involvement in the same.

UNIT-1: INTRODUCTION TO INDUSTRIAL RELATIONS

Meaning, nature, scope, functions, importance of Industrial Relations, Industrial Labour in India –Characteristics of Indian industrial workers, Industrial relations in the post-independence period in India.

UNIT- 2: BARGAINING AGENTS

Workers' Organisation in India – meaning of workers' union, need for workers' union, functions, history of workers' union in India, problems of Trade Unions in Indian Industry. Employers' Organisation in India – history of employers' union in India, Employers' Organisation in India- All India Organisation of Employers(AIOE), Employers' Federation of India(EFI), Federation of Indian Chambers of Commerce and Industry (FICCI); Role of Employers' Organisation in maintaining Industrial Relations

UNIT- 3: INDUSTRIAL UNREST

Meaning/definitions, types, causes of Industrial Disputes, Advantages and disadvantages of industrial disputes, Tools of Industrial Dispute in the hands of workers and in the hands of Employers.

UNIT -4: PREVENTION AND SETTLEMENT

Machinery for prevention of industrial disputes, Bipartite negotiations: Concept; Collective bargaining and bipartite committees, Tripartite negotiations: Concept; settlement machineries:- conciliation, Voluntary arbitration, adjudication-Labour courts, Arbitration and Adjudication.

UNIT-5: PROMOTION OF INDUSTRIAL PEACE

Workers Participation in Management, Workers Education, Workers' Welfare, Role of I.L.O in maintaining Industrial peace.

- 1. Arun Monappa, Industrial Relations, Tata McGraw-Hill
- 2. C.S. Venkata Ratnam, *Industrial Relations*, Oxford University Press
- 3. Mamoria & Mamoria, *Dynamics of Industrial Relations in India*, Himalaya Publishing House

BBH 505: Human Resource Development (Specialisation paper)

Objective: The course aims at taking the student further into the functional area of HRM and into the domain of HRD.

UNIT 1: Introduction to HRD

Concept, Features, Objectives, Scope, Importance and Functions of HRD, HRD Mechanisms, Roles of HRD Managers, Outcomes of HRD, HRD in India Industry

UNIT 2: Human Resource Policy and HRD Strategies

Staffing activities for HRD; Formulation of HR policy- Need for Policy Formulation, Process, Contents, HRD strategies, Organisational Development and Change

UNIT 3: Involvement and Supports

Quality of Work Life (QWL): Concept & Scope, Quality Circles: Importance; Organisational Climate or Culture (OC): Concept, Determinants, OCTAPACE, Steps to build HRD Climate or Culture

UNIT 4: Workplace Learning and HRD

Learning: Individual, Self-Directed and Group, Training to Workers; Executive Development Programs (EDPs); Evaluating HRD Efforts

UNIT 5: HRD Audit

HRD Audit-Meaning and Objectives, Need for HR Audit, Areas of HR Audit, Balanced Scorecard

- 1. Uday Kumar Haldar, *Human Resource Development*, Oxford University Press
- 2. Tapomoy Dey, *Human Resource Development (Theory & Practice)*, Ane Books Pvt.Ltd.
- 3. A.M. Sheikh, *Human Resource Development and Management*, S.Chand & Company Ltd.
- 4. Dwivedi R S & Dwivedi G K, Human Resource Development, Galgotia Publishing

BBH 603: Social security and Labour welfare (Specialization Paper)

Objective: To acquaint the students about social security and welfare measures applicable to various kinds of organisations for the benefit the workers

UNIT 1: Introduction to Social security

Introduction, objectives of social security, meaning/definition and scope, brief history of social security in India, social security measures in India, Types of Social security, ILO- Its role towards social security.

UNIT 2: Works men's Compensation Act, Minimum wages Act.

Workmen's Compensation Act: Objective, Scope and coverage of the Act, Enumeration and mode of payment of compensation, and other important provisions of this Act.

Minimum Wages Act: Concept of wages, Objectives, Fixation and revision of minimum rates of wages, Safeguards in payment of minimum wages, enforcement of the Act, Offences and penalties, and other important provisions of this Act.

Unit 3: Employee's State Insurance Act.

Objectives, Scope and coverage, Administration of the scheme- ESIC and its sub-committees , Finance and Audit, Contribution, Benefits, and other important provisions of this Act.

UNIT 4: Maternity Benefit Act and the Payment of Gratuity Act.

Maternity Benefit Act: Meaning and purpose, Scope and coverage, maternity benefit:- Right to payment of maternity benefit, Conditions for payment and payment of maternity benefits under certain cases, Conditions for dismissal of women workers during pregnancy, Leave and nursing breaks, Penalties, and other important provisions of this Act.

Payment of Gratuity Act: Introduction, Extent of the Act, Scope and coverage, payment and forfeiture of gratuity and exemptions, determination of the amount of gratuity and recovery of gratuity, role of inspectors, penalties and offences, and other important provisions.

UNIT 5: Labour Welfare under Factories Acts & Plantation Labour Act

Labour Welfare: Meaning, objectives, Provisions relating to - Health, safety, welfare facilities (statutory and non-statutory), working conditions &working hours, conditions for employment of women and young persons.

- 1. Memoria, CB and Memoria S, *Industrial labour, social security and Industrial Peace in India*, Himalaya
- 2. N.D.Kapoor, Introduction to commercial and Industrial Law, Sultan Chand & Sons.
- 3. P.K. Padhi, Labour and Industrial Laws, Prentice-Hall of India Private Limited
- 4. Sinha, GP, Industrial Relations and Labour legislation in India