

**ATAL BIHARI CENTRE FOR  
ENTREPRENEURSHIP &  
SMALL BUSINESS AND SKILL  
DEVELOPMENT**

**BBA ENTREPRENEURSHIP  
SYLLABUS  
(UPDATED)  
2021-24**

**Mohanlal Sukhadia University, Udaipur**  
**Bachelor of Business Administration (ED)**  
(Three years Six Semesters Degree Course Scheme)  
Effective from 2021-2024

**1. Eligibility for Admission:**

Passed/Passing Senior Secondary Examination (10+2) or equivalent in any discipline with 48% marks and for all other categories as per university rules.

**2. Course Structure:**

Subject-Code	Nomenclature of Paper	Credit	Mode of Instruction	Mode of Examination and Maximum Marks
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**BBA(ED) I SEMESTER**

BBAED-101	Environmental Science		Classroom Lectures	Internal 20 External 80
BBAED-102	Principles of Management		Classroom Lectures	Internal 20 External 80
BBAED 103	Statistics for Business Decisions		Classroom Lectures	Internal 20 External 80
BBAED 104	Micro Economics		Classroom Lectures	Internal 20 External 80
BBAED 105	Business Accounting for Small Business		Classroom Lectures	Internal 20 External 80
BBAED 106	General Hindi		Classroom Lectures	External 100

**BBA(ED) II SEMESTER**

BBAED-201	Macroeconomics		Classroom Lectures	Internal 20 External 80
BBAED-202	Management Accounting		Classroom Lectures	Internal 20 External 80
BBAED 203	Entrepreneurship Development		Classroom Lectures	Internal 20 External 80
BBAED 204	Business Communication		Classroom Lectures	Internal 20 External 80

BBAED-205	Organizational Behavior		Classroom Lectures	Internal 20 External 80
BBAED-206	Finance for Small Businesses-I		Classroom Lectures	Internal 20 External 80

### **BBA(ED) III SEMESTER**

BBAED-301	Quantitative Techniques for Management		Classroom Lectures	Internal 20 External 80
BBAED-302	Principles of Marketing		Classroom Lectures	Internal 20 External 80
BBAED-303	Human Resource Management in Small Business		Classroom Lectures	Internal 20 External 80
BBAED-304	Finance for Small Business-II		Classroom Lectures	Internal 20 External 80
BBAED-305	IT Tools In Busines		Classroom Lectures and Computer Lab Practicals	Internal 20 Practical 20 External 60
BBAED-306	Direct Tax		Classroom Lectures	Internal 20 External 80

### **BBA(ED) IV SEMESTER**

BBAED-401	Business Research		Classroom Lectures	Internal 20 External 80
BBAED-402	Indirect Tax		Classroom Lectures	Internal 20 External 80
BBAED-403	New Enterprise Management		Classroom Lectures	Internal 20 External 80
BBAED-404	Talent & Knowledge Management in Small Business		Classroom Lectures	Internal 20 External 80
BBAED-405	E-Commerce		Classroom Lectures	Internal 20 External 80
BBAED-406	General English		Classroom Lectures	External 100

### **BBA(ED) V SEMESTER**

BBAED-501	Production & Operation Management		Classroom Lectures	Internal 20 External 80
BBAED-502	Regulatory Framework for Small Businesses		Classroom Lectures	Internal 20 External 80
BBAED-503	Performance & Compensation Management		Classroom Lectures	Internal 20 External 80
BBAED-504	Business Policy & Strategy		Classroom Lectures	Internal 20 External 80

BBAED-505	Digital Marketing		Classroom Lectures	Internal 20 External 80
BBAED-506	Ethics and Corporate Governance		Classroom Lectures	Internal 20 External 80
<b><u>BBA(ED) VI SEMESTER</u></b>				
BBAED-604	Start-up Incubation /Training in Small Scale Industries (4 Months)		Training in a Company	Internal and Viva 100

#### **4. Attendance**

4.1 A candidate shall be required to attend minimum 75% of the classes held in each paper including the tutorials and practical, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the semester end examination.

4.2 For students participating in Sports/Cultural event/NCC camps during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare and the student will be required to apply in advance for the leave to the Head/Course Director. No Relaxation shall be given on medical ground.

#### **5. Medium**

Medium of instruction and examination shall be English.

#### **6. Scheme of Examination**

6.1 Each Paper shall have maximum marks as 100, to be evaluated both internally and externally. Paper-wise Distribution of marks is given in Para no.2.

**External Examination Scheme-** For a question paper carrying maximum 80 marks, the structure shall be as follows:

The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (answer not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (answers not to exceed 250 words), selecting two from each unit, out of which one from each unit is to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which requires answers not to exceed 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of examination shall be of three hours.

#### **Internal Examination Scheme:-**

50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one and a half hour duration conducted by BBA programme. There will be three sections in question paper: Section A will have five questions of 0.5 marks each, Section – B will have five questions out of which three has to be attempted of 1.5 marks each and Section- C will have two questions out of which one question has to be attempted of 3 marks.. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons (major accident or death of first relative etc.), BBA programme may conduct defaulters examination after collecting fee of Rs. 150/- per subject.

50% of the internal assessment (i.e. 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

**7. Minimum passing marks:**

A candidate shall be declared to have passed the each semester, if he obtains minimum of thirty six percent marks (36%) in each subject and a minimum of forty percent (40%) marks in the aggregate of all the subjects.

**8. Use of Calculators-:**

Candidates shall be permitted to use simple battery operated 12 digit 2 memory 6 functions noiseless and cordless calculators during examination.

## **BBA(ED) I SEMESTER**

### **101 Environmental Science**

**Objective:** To familiarize the students with the basic concepts of environmental science.

#### **UNIT-I**

Environmental Management: Definition of environment and environmental management. Fundamentals-Sustainable Development, Implications of human population growth, Limits to growth, Energy Management: Fundamentals -Fossil Fuels use, Energy production and trade, Energy Balance.

#### **UNIT-II**

Ecosystem Concepts: Basic Concepts and their application in Business, Industrial Ecology and Recycling Industry; Environmental Management System: EMS Standards, ISO 14000.

#### **UNIT-III**

Environmental Management & valuation: Environmental Auditing, Clearance/ Permission for establishing industry, Environmental Accounting, Economics - Environmental Taxes Shifts, Green Funding.

#### **UNIT-IV**

Environmental Management Trade, Importance of Environmental Management for corporates, Debt and Environment, GATT / WTO Provisions; Environmental Laws: Acts, Patents, IPRS, Role of NGO'S, PIL.

#### **UNIT-V**

Pollution & Waste Management - Air, Water, Land Pollution, Trade in Wastes; Water, Forest & Biodiversity Management: Water Resources, Dams and their role; Forest products and Trade. Role of Biodiversity in International Trade; Approaches to Corporate Ethics; Bio-ethics, Environmental Ethics.

Suggested Readings:

1. Dasgupta, N. (1997). Environmental Accounting. New Delhi: Wheeler Publishing.
2. K.Uberoi, N. (2000). Environmental Management. New Delhi: Excel Books.
3. Kolstad, C. (2000). Environmental Economics. New York: Oxford University Press.
4. Mohanty, S. (1996). Environment and Pollution Law Manual. New Delhi: Universal Law Publishing.
5. Pandey, G. (1997). Environmental Management. New Delhi: Vikas Publishing.

## **102: Principles of Management**

### **Objective:**

To gain knowledge about the four management functions of planning, organizing, leading, and controlling and introduce to the historical evolution of management theories. To learn the basics of management functions. To describe the control process including: the importance of control, tools for measuring organizational performance, and managerial actions.

### **UNIT I**

Introduction: Concept, nature, process and significance of management; Managerial Levels, Roles and Skills; Development of management thought; Classical and Neo-Classical systems; Emphasis on contributions of Taylor, Fayol, and Elton Mayo.

### **UNIT II**

Planning – Nature, Importance, Forms, Types and Steps in Planning. Objectives–Policies–Procedures and Methods, Nature and Types of Policies. Decision Making: Process, Types and Problems involved in Decision making.

### **UNIT III**

Organizing – Types of Organizational Structure: Line and Staff, Committees, Projects and Matrix. Span of Control, Formal and Informal Organizations: characteristics and advantages

### **UNIT IV**

Delegation: Importance and process. Authority, Responsibility & Accountability relationship. Difference between authority and power, Distinction between Centralization and Decentralization Directing: Nature, Purpose and Scope. Controlling – Meaning, importance, types and process.

### **UNIT V**

Co-ordination – Need, Types and Techniques. Requisites for excellent Co-ordination. Co-operation: meaning, Distinction between co-ordination and co-operation.

### **Suggested Readings:**

1. CB Gupta, S. M. (2016). Management: Principles and Applications. New Delhi: MKM Publishers .
2. PC Tripathi, P. R. (2015). Principles of Management. New Delhi: Tata McGraw-Hill Education.
3. Prasad, L. (2019). Principles and Practices in Management. New Delhi: Engineer's BookShop.

### **103. Statistics for Business Decisions**

**Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

#### **Unit – I**

Statistics: Meaning, Definition, Use of Statistics in Business and Management, Distort and Limitations of Statistics. Collections of Data, Classification, Frequency Distribution and Tabulation.

#### **Unit – II**

Measures of Central Tendency: Arithmetic Mean, Geometric Mean, Harmonic Mean, Weighted Mean, Median, Mode and Partition Values. Use of Weighted Arithmetic Mean, Empirical Relationship among AM, GM & HM.

#### **Unit – III**

Measures of Dispersion: Ranges, Quartile Deviation, Mean Deviation, Standard Deviation, Measures based on Standard deviation and Lorenz Curve. **Skewness:** Karl Pearson's and Bowley's Measures.

#### **Unit – IV**

**Correlation:** Meaning, Types and Correlation and Causation, Scatter Diagrams Pearson's Coefficient of Correlation and Properties (Proof not required), Rank Correlation deviation method, Probable error, Relationship between  $r$  and  $r^2$ .

**Regression:** Meaning, Function & Types, Regression lines: Graphic and Algebraic methods, Relationship between Correlation and Regression, standard error of estimate.

#### **Unit – V**

Index Number: Meaning, Use, Limitation and Types of Index Number, Problems of Constructing of Index Number, Methods of Construction of Index Number. Test of Adequacy of Index Number Formula, Base Shifting, Splicing & Deflating.

#### **Suggested Readings**

1. Bhanawat Shurveer S.(, Business Statistics, R.B.D. Publication, Jaipur – New Delhi
2. Gupta S. P. (2014). , Statistical Methods, Sultan Chand & Sons, N. Delhi.
3. Gupta S. C. and Gupta. (2012), Indira: Business Statistics, Himalaya Publishing House, Mumbai.
4. Hoel & Jessen.(1973), Basic Statistics for Business and Economics; John Wiley and Sons, New York.
5. Hooda, R.P. (2013). , Statistics for Business and Economics; Macmillan, New Delhi.
6. Lewin and Rubin. (2017). , Statistics for Management; Prentice-Hall, New Hall.



## **104. Micro Economics**

**Objective:** The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

### **Course content**

**Unit 1:** Micro Economics: Meaning, Nature, Scope & Significance, Fundamental Economic Concepts (Incremental Concept); Concept of Time Perspective, Opportunity Cost Concept, Equi-Marginal Concept, Discount Concept, Risk and Uncertainty), Demand Forecasting: Meaning and Significance.

**Unit 2:** Demand, supply and market equilibrium: Law of Demand, individual demand and market demand, concept of supply Exception to Law of Demand, Elasticity of Demand- Price, Income and Cross Elasticity Uses of Elasticity of Demand for Managerial Decision Making, Advertising and Promotional Elasticity of Demand. Theory of consumer behavior: cardinal utility theory, ordinal utility theory.

**Unit 3:** Production Analysis: Concept, Production Function- Total, Average, & Marginal Product – Law of Variable Proportions & ISO-Quants & ISO Costs - Least cost factor combination- Returns to Scale- Economies and Diseconomies of Scale - Technological progress and production function

**Unit 4:** Cost and Revenue Profit Functions: Cost Concepts, Fixed and variable costs- Total Cost, Average Cost, Marginal Cost, Opportunity Cost. - Short-run and Long-run Cost Curves Profits: Determinants of Short-Term & Long Term Profits, Measurement of Profit. Break Even Analysis- Meaning, Assumptions, , Limitations and Uses.

**Unit 5:** Market Structure: Perfect Competition: Features, Determination of Price under Perfect Competition - Monopoly: Features, Pricing under Monopoly, Price Discrimination - Oligopoly: Features, Kinked Demand Curve, Cartel, Price Leadership - Monopolistic Competition: Features, Pricing under Monopolistic Competition.

### **Readings:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5<sup>th</sup>ed.) Oxford University Press.
2. Lipsey and Chrystal. (2008). Economics. ( 11<sup>th</sup> ed.) Oxford University Press.
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan.
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7<sup>th</sup> ed.). Pearson.

## **105 Business Accounting for Small Business**

**Objective:** To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

### **Unit – I**

**Introduction of Accounting:** Meaning, Definition, Objective, Scope, and Need of Accounting, Users of Accounting information; Branches of Accounting, Accounting Principles, Elementary knowledge of IFRS, IND-AS and AS.

### **Unit – II**

**Accounting process:** Recording transactions including subsidiary books, ledger, trail balance and Final Accounts of sole proprietors including adjustments. Consignment Accounts.

### **Unit – III**

**Joint Venture and Insurance Claim** including loss of stock and loss of profit due to fire.

### **Unit – IV**

**Branch Accounting:** Accounting for Dependent and Independent Branch including foreign branch.

### **Unit – V**

**Departmental accounts:** allocation and apportionment of expenses, inter-departmental transfers.

**Hire purchase system and Instalment payment system:** Meaning, Accounting Records, and Legal Provision.

### **Suggested Readings:**

1. Anthony, R. N. and Reece, J. S.(1989). , Accounting Principles: Richard Irwin Inc.New Delhi.
2. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India.
3. Gupta, R.L.and Radhaswamy. (2008). , Financial Accounting; Sultan Chand & Sons, Delhi.
4. Seghal Deepak. (2006). , Fundamental of Financial Accounting, Taxmann.
5. Shukla, M. C., Grewal T.S., and Gupta, S.C.(2019). , Advanced Accounts; S. Chand & Co. New Delhi.
6. Tulsian, P.C.(2002). , Financial Accounting; Pearson.

इकाई - I

- 'गद्य-वीथी' पुस्तक से संक्षेपण एवं 'कथादशक' पुस्तक से पल्लवन सम्बन्धी ज्ञान ।

1

- दोनों पुस्तकों से सामान्य तथ्यात्मक प्रश्नों का ज्ञान

इकाई - II

- शब्द ज्ञान
- शब्द पर्याय और विलोम शब्दों का ज्ञान
- अनेकार्थी एवं समश्रुत शब्दों का ज्ञान

इकाई - III

- पत्र लेखन और पत्रों के प्रकार सम्बन्धी ज्ञान
- अंग्रेजी से हिन्दी अनुवाद का ज्ञान
- हिन्दी में पदनाम सम्बन्धी ज्ञान (अंग्रेजी से हिन्दी पदनाम)

इकाई - IV

- मुहावरे - लोकोक्तियाँ
- शब्द-शुद्धि और वाक्य-शुद्धि
- पारिभाषिक शब्दावली
- अनेक शब्दों के लिए एक शब्द

इकाई - V

- देवनागरी लिपि की विशेषताएँ

2

- देवनागरी लिपि एवं वर्तनी का मानक रूप
- कम्प्यूटर में हिन्दी का अनुप्रयोग : प्रारंभिक परिचय

अंक योजना : यह प्रश्न पत्र 100 अंक का होगा, जो तीन खण्ड- 'अ', 'ब', 'स' में विभक्त होगा, जिसका अंक विभाजन इस प्रकार रहेगा -

खण्ड 'अ' - 10 अंक

इस खण्ड में एक-एक अंक के विकल्प रहित दस वस्तुनिष्ठ लघु उत्तरात्मक प्रश्न होंगे । प्रत्येक इकाई से दो प्रश्न होंगे ।

खण्ड 'ब'- 50 अंक

इस खण्ड में दस-दस अंक के दस प्रश्न होंगे, जिनमें से पाँच प्रश्न करने होंगे । प्रत्येक इकाई से एक-एक प्रश्न अवश्य पूछा जाएगा । 'गद्यवीथी' और 'कथादशक' पर आधारित संक्षेपण और पल्लवन सम्बन्धी प्रश्न संख्या एक और दो करना अनिवार्य होगा । इस खण्ड के प्रश्नों के उत्तर लगभग 250 शब्दों तक दिये जा सकते हैं ।

खण्ड 'स'- 40 अंक

इस खण्ड में बीस-बीस अंक के चार प्रश्न होंगे, जिनमें से दो प्रश्न करने होंगे । इनका उत्तर लगभग 500 शब्दों में देना होगा । इन प्रश्नों में एक प्रश्न के दो भाग भी हो सकते हैं ।

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## **BBA(ED) II SEMESTER**

### **201. Macroeconomics**

**Objective:** This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

### **Course Content**

#### **Unit I**

Indian Economic Environment: Overview of Indian Economy, changes in Indian Economy, Recent developments in Indian economy, Measurement of National Income: Basic components of GDP, measuring GDP and GNP, Difficulties in measuring National Income; Classical theory of income and employment, Aggregate demand curve.

#### **Unit II**

Keynesian theory of Income and employment: Classical theory, full employment, Keynesian theory (assumptions and criticism), Keynesian theory v/s Classical theory, components of aggregate demand, aggregate supply and related concepts, equilibrium income, changes in equilibrium, income determination and investment multiplier

#### **Unit III**

Industrial policies and Structure: A critical look at industrial policies of India, New industrial policy 1991: disinvestment in PSU's – Private sector – growth, problems and prospects, SME's- significance in Indian economy – problems and prospects. Introduction to BoP account, Inflation: meaning, demand and supply side factors.

#### **Unit IV**

Economic Policies: Fiscal policy: Definition and objectives, instruments, union budget, Monetary policy: Meaning and scope, Instruments of Monetary policy, Measures of money supply, monetary policy in India- objectives, tools for credit control, Role and functions. Limitation of Monetary policy.

#### **Unit V:**

Globalization and Indian Business Environment: meaning and implications phases, Impact of globalization on Indian economy across sectors. Business cycle - Features, phases, Economic Indicators, Primary, secondary and tertiary sectors and their contribution to the economy, SWOT analysis of Indian economy.

### **Suggested Readings:**

1. Froyen, R.P. (2011): Macroeconomics-theories and policies (8<sup>th</sup> ed.). Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9<sup>th</sup>ed.). Tata McGraw Hill
3. N Gregory Mankiw (2010). Macroeconomics (7<sup>th</sup>ed.). Worth Publishers
4. Olivier Blanchard, Macroeconomics (2009). (5<sup>th</sup>ed.) Pearson

## 202 Management Accounting

**Objective:** To acquaint students with role of Management Accounting in planning, control and decision-making.

### Course Content

#### Unit I

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information, Techniques of Financial Statement Analysis – Comparative analysis, Common Size Analysis and trend analysis.

#### Unit – II

**Ratio Analysis:** Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis, Understanding the contents of a Corporate Annual Report. Interpretation of Financial Ratios

#### Unit – III

**Cash Flow Statement:** Preparation of cash Flow statement as per AS-3 (revised), Activity Based Costing.

#### Unit – IV

**Standard Costing:** Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead Calculation of Material, Variances. Introduction to Target Costing, Life Cycle Costing,

#### Unit – V

**Marginal Costing:** Cost-Volume-Profit Analysis: Contribution, Profit -Volume Ratio, Margin of safety, Break-even Analysis including Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor and make or buy based decision

**Budgetary Control:** Meaning, objective, steps and preparation of sales budget, production budget, flexible budget and cash budget, Zero based Budgeting.

#### Suggested Readings:

1. Bhanawat Shurveer S., “Cost Accounting”, R.B.D. Publication, Jaipur-New Delhi
2. Gupta R.L. Radhaswarny M: Company Accounts; Sultan Chand and Sons, New Delhi.
3. Horngren, C., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.
4. Jain Narang: Advance Accounting, Kalyani Publishers
5. Khan, M. Y. and Jain, P. K.: Management Accounting Tata McGraw Hill, New Delhi.
6. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
7. Shukla M.C. &Grewal T.S. Advance Accounts: Sultan Chand & Sons, New Delhi. Anthony, Robert: Management Accounting, Tarapore -Wala, Mumbai.
8. Pandey, I. M: Essentials of Management Accounting, Vikas publishing House Pvt. Ltd.

## **203 Entrepreneurship Development**

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

### **Unit-1 Entrepreneurial Management**

The evolution of the concept of entrepreneurship, The Entrepreneur; Role and personality; John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team / Leadership; Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Managing growth; Harvesting and Exit Strategies.

### **Unit-2 Entrepreneurship, Creativity And Innovation**

Stimulating Creativity; Organisational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business.

### **Unit-3 Social Entrepreneurship**

Corporate Entrepreneurship: Definition and Importance, Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up.

### **Unit-4 Family Business And Entrepreneurship**

Family Business: Concept, structure and kinds of family firms; Culture and evolution of family firm; Managing Business, family and shareholder relationships; Conflict and conflict resolution in family firms; Managing Leadership, succession and continuity; women's issues in the family business; Encouraging change in the family business system.

### **Unit-5 Financing the Entrepreneurial Business**

Valuation of a new company, Financing entrepreneurial ventures; Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

### **Readings**

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
4. Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.

## **204 Business Communication**

**Objective:** To acquaint students with the basic communication skills and make them efficient communicators: spoken and written both.

### **Unit I**

Introduction: Basics of Communication, Types and modes of Communication, Models of communication.

### **Unit II**

Language of Communication: Verbal and Non-verbal (Spoken and Written); Body language and its components; Communication Barriers, Listening Skills, Strategies for Intra-personal, Inter-personal and Group communication.

### **Unit III**

Speaking Skills: Monologue; Dialogue; Group Discussion; Interview; Public Speech, Personal Interview skills; Presentation skills.

### **Unit IV**

Reading and Understanding; Close Reading, Comprehension, Summary, Paraphrasing Analysis and Interpretation.

### **Unit V**

Writing Skills: Documenting; Report Writing; Making notes; Letter writing, notice, email writing and application writing.

### **Suggested Readings**

- 1 Bowman, Joel P and Branchaw, Bernadine P. "Business Communication: From Process to Product". 1987. Dryden Press, Chicago.
- 2.Hatch, Richard. "Communicating in Business".1977 Science Research Associates, Chicago.
- 3.Murphy, Herta A and Peck, Charrles E. "Effective Business Communications". 2nd ed. 1976.Tata McGraw Hill, New Delhi.
- 4.Pearce, C Glenn etc. "Business Communications: Principles and Applications". 2nd ed. 1988. John Wiley, New York.
- 5.Treece, Maira. "Successful Business Communications".3rd ed. 1987.Allyn

## **205 Organizational Behavior**

This course aims to provide students with an in-depth understanding of fundamental theories of organizational behavior.

### **Unit I**

Organizational Behaviour: Concept, Importance and Determinants. Perception: Concept, Nature and Process. Personality: Nature, Importance, Determinants, Type and Trait Theory. Motivation: Concepts, Importance and Elements, Content theories, Contemporary Leadership issues: Charismatic, Transformational Leadership & Emotional Intelligence.

### **Unit II**

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams.

### **Unit III**

Conflict: Concept, Sources, Types, conflict resolution styles, Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change.

### **Unit IV**

Introduction to Organizational Communication: Meaning and Importance of Communication, Functions, process, types, Interpersonal Communication, Tips for Effective Communication.

### **Unit V**

Introduction to Organization Culture: Meaning and Nature of Organization Culture - Origin of Organization Culture, Functions of Organization Culture, Types of Culture, Creating and Maintaining Organization Culture, Managing Cultural Diversity.

Suggested Readings:

1. Understanding Organizational Behavior by Udai Pareek.
2. Organizational Behavior: Text and Cases by Kavita Singh.



## **206 Finance for Small Businesses-I**

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

### **Course Contents:**

#### **Unit I**

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organization of finance function; Concept of Time Value of Money, present value, future value, and annuity.

#### **Unit II**

Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures. Long term sources of Finance, Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

#### **Unit III**

Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method.

Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

#### **Unit IV**

Sources of short term Finance, Working Capital Management: Factors affecting Working Capital, Determination of Working Capital, Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique.

#### **Unit V**

Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost

Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, JIT.

### **Readings**

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Pubilshng Co. Ltd.
2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
5. J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

## **BBA(ED) III SEMESTER**

### **301 Quantitative Techniques for Management**

**Objective:** To acquaint students with the construction of mathematical models for managerial decision situations and to use computer software packages to obtain a solution wherever applicable. The emphasis is on understanding the concepts, formulation and interpretation.

#### **Course contents:**

**Unit I:** Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution. Duality (conversion of Primal to dual)

**Unit II:** Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. Elementary Assignment: Hungarian Assignment Method.

**Unit III:** Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Estimation.

**Unit IV:** Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information, Introduction to Game Theory: Pay off Matrix- Two-person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy.

#### **Unit V**

Inventory Management,

Elementary Queuing Theory: Poisson- Exponential Single Server Model with Infinite Population. (question based on M/M/1.

#### **Readings:**

1. N. D. Vohra: Quantitative Management, Tata McGraw Hill
2. P. K. Gupta, Man Mohan, Kant Swarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

## **302 Principles of Marketing**

**Objective:** This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

### **Course Content:**

**Unit I:** Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. 7 P's of Marketing ; Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

**Unit II:** Segmentation, Targeting and Positioning: Levels of Market Segmentation , Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning; Types of Targeting.

**Unit III:** Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labeling, New Product Development.  
Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

**Unit IV:** Promotion Mix: Factors determining promotion mix, Promotional Tools –basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers.

### **Unit V:**

Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

### **Readings:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UHaq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

### **303 Human Resource Management in Small Business**

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

#### **Course Contents**

##### **Unit I**

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organisations

##### **Unit II**

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories; Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD); Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

##### **Unit III**

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages.

##### **Unit IV**

Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

##### **Unit V**

Industrial Relations: Introduction to Industrial Relations, Trade unions: role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, Strike Management; discipline-concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .

#### **Readings:**

1. De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.

## **304 Finance for Small Business-II**

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

### **Unit I**

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, and Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory.

### **Unit -II**

Dividend: Basics and types, Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model.

### **Unit III**

Introduction to Financial Services; Leasing and Hire Purchase: Types and Working; Insurance: types: General and Life: Nature, types and features; Credit cards; Debit cards; E-payments: UPI, Payment wallets; Venture Capital.

### **Unit IV**

Introduction to Indian Financial System: Basics and Classification; Banking: types of Banks: Small, Commercial, Payment and Universal Banking, Long term and Short term credit facilities from Banks; NBFC's.

### **Unit V**

Stock markets: Introduction to BSE, NSE and SME Platforms; ADR, GDR, ECCB, Functions of EXIM Banks; Recent developments in Financial Services.

### **Readings**

6. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publshlng Co. Ltd.
7. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
8. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
9. R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
10. J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall.

## **305 IT Tools In Business (40 marks practical)**

### **Unit I**

**Ms.Word:** Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders.

Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders.

Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa.

Create newspaper columns, indexes and table of contents.

Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style using thesaurus and finding and replacing text.

Mail merge: Creating and editing your main document and data source.

### **Unit II**

**Ms. Excel:** Introduction: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define.

Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing.

### **Unit III**

Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements.

Analyzing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables.

Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver)

### **Unit IV**

**Ms. PowerPoint :**Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images.

Viewing and navigating a presentation: Organizing ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons

Animation and multimedia: Using and applying animation schemes, adding music, sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

### **Unit V**

**Databases:** Introduction to Database Development: Database Terminology, Objects, Creating Tables,

working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering.

Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria.

Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups.

Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

## **306: Income Tax**

**Objective:** The objective of this course is to acquaint the students with the computation of tax liability for individuals and also aware about different provisions of income tax act, 1962 relating to individuals only.

### **Unit – I**

**Income Tax:** Basic concepts: Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income and Tax liability and Agricultural Income. Residential status and Incidence of tax

### **Unit – II**

Computation of Income Under the Head - **Salaries** (Sec. 15 to Sec. 17 and relevant Sections): Basic charge, Tax treatment of different forms of salary, allowances, perquisites, valuation of perquisites, Provident fund & Exempted Incomes (Sec.10)

### **Unit – III**

Income from House Property (Sec. 22 to Sec. 27), Income from Business and Profession (Sec. 28 to Sec. 44)

### **Unit – IV**

Capital Gains (Sec. 45 to Sec. 54) & Income from Other Sources (Sec. 55 to Sec. 57), Deductions from Gross Total Income related to Individuals only (80C to 80U)

### **Unit – V**

Assessment of Individuals, Interest payable by Assesses, Penalties. Procedure for assessment: E-filing of return

### **Suggested Readings:**

1. Agarwal, N.P., Jain, C.M. and Jain, O.P.: Income Tax (Hindi/English).
2. Ahuja, Girish and Gupta, Ravi: Systematic Approach to Income Tax, Bharat Publication
3. Mehrotra, H. C.: Income Tax Law & Accounts, Sahitay Bhawan, Agra
4. Pagare, Dinker: Income Tax Law and Practice, Sultan Chand & Sons, New Delhi
5. Patel & Chaudhary: Income Tax (Chaudhary Prakashan), (Hindi/English)
6. Singhanian, Vinod K: Student Guide to Income Tax, Taxmann Publication (P) ltd, New Delhi



## **BBA(ED) IV SEMESTER**

### **401 Business Research**

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

#### **Course Content:**

**Unit I:** Nature and Scope of Business Research – Role of Business Research in decision making; Applications of Business Research.

#### **Unit II**

The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Business Research problem.

**Unit III:** Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data.

**Unit IV:** Sampling: Sampling techniques, determination of sample size; Data Analysis: Parametric Tests: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test, One way ANOVA; Non Parametric Tests.

**Unit V:** Primary Data Collection: Survey Vs. Observations. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups. Measurement & Scaling: Primary scales of Measurement -Nominal, Ordinal, Interval & Ratio. Likert Scale; Questionnaire-form & design.

#### **Readings:**

1. Zikmund, Babin & Carr: Business Research Methods, South-Western.
2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
4. Aaker, Kumar, Day - Marketing Research. Wiley.
5. Naresh Malhotra – Marketing Research, Pearson
6. Deepak Chawla and Neena Sondhi - Research Methodology

## **402 Indirect Tax**

### **Unit I**

Introduction to the concept of Goods and Services Tax (GST) and Direct Tax Code (DTC).  
CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017,

### **Unit II**

Meaning and scope of supply, Levy and collection of tax; CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGSCT Act.

### **Unit III**

Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act; IGST – Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017, Levy and collection of IGST, Principles for determining the place of supply and Place of supply of goods and services, Zero rated Supply.

### **Unit IV**

Customs – Role of Customs in International Trade, Important Terms & definitions under the Customs Act, 1962; Assessable Value, Baggage, Bill of entry, Dutiable Goods, Duty Exporter, Foreign going vessel, Aircraft goods, Import, Import Manifest; Importer, Prohibited Goods, Shipping Bill, Store, Bill of Lading, Export Manifest, Letter of Credit.

### **Unit V**

Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- advalorem specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores.

### **Suggested Readings:**

1. Custom Act 1962 and Rules
2. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
3. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi

## **403 New Enterprise Management**

**Objective:** To acquaint students with the abilities to manage new enterprise.

### **Unit I**

Entrepreneurship and its role in economic development; Problems of industrialization in developing countries with special reference to India; Industrial policy, regulation and control of industries in India.

### **Unit II**

Mechanics of setting new enterprises-size and location optimum units – its meaning and determinants; size of industrial units in India; Theory of industrial location, factors determining industrial location.

### **Unit III**

Regional distribution of industrial activity in India. Recent trends in localization of industrial activity in India. Regional planning of industrial activity in India.

Feasibility studies; technical, marketing and financial. Managerial problems of new enterprises; production & purchasing; Financing labor and marketing problems.

### **Unit –IV**

Facilities provided by different institutions and agencies in India, financing facilities for new enterprises. Various government schemes such as Start-up India, Stand up India, MUDRA etc. Marketing & other facilities.

### **Unit-V**

Problems & prospects of new enterprises.

#### **Text Books:-**

1. The Dynamics of Entrepreneurial Development & Management by Desai, Vasant , Himalaya Publishing House, Delhi
2. Managing Small Business by Longenecker, Moore, Petty and Palich, Cengage Learning, India Edition.
3. Cases in Entrepreneurship by Morse and Mitchell, Sage South Asia Edition.
4. Entrepreneurship – Indian Cases on Change Agents by K Ramchandran, TMGH.
5. Entrepreneurship – The engine of growth, edited by Mark Rice and Timothy Habbershon, Published by Praeger Perspectives.
6. Entrepreneurship: Theory, Process and Practice by Kuratko, D.F. &Hodgetts, R.M. Thomson Press.
7. Entrepreneurship Development: Small Business Enterprises by Charantimath, P. , Pearson.
8. A Guide to Entrepreneurship by David, Otes ,Jaico Books Publishing House, Delhi.
9. Indian Entrepreneurial Culture by A Gupta , New Age International.

## **404 Talent & Knowledge Management in Small Business**

**Objective** - To prepare students for talent and knowledge management efforts in organizations .It aims at enabling students to gain insights in concepts and application of talent and knowledge management in organizations. The course aims at understanding basic elements, processes, approaches and strategies of managing talent and knowledge in organizations.

### **Course Contents**

#### **Unit 1**

Meaning and importance of talent management, Talent management Grid, Creating talent management system, Strategies of talent management.

#### **Unit 2**

Competency model, Competency mapping, Role of leaders in talent management, Talent management and competitive advantage.

#### **Unit 3**

Elements of knowledge management, Advantages of knowledge management, Knowledge management in learning organizations. Types of Knowledge: Tacit and Explicit .Managing knowledge workers.

#### **Unit 4**

Knowledge management process, Approaches to knowledge management: Knowledge management solutions, Knowledge creation, Knowledge sharing, Knowledge dissemination, Knowledge management life cycle, Nonaka's model of knowledge. Knowledge capturing techniques: Brainstorming, Protocol analysis, Consensus decision making, Repertory grid, Concept mapping.

#### **Unit 5**

Knowledge management strategies: Aligning individual needs with organisation, Reward systems for knowledge management, Knowledge audit, Benchmarking, Balance score card, Gap analysis.

### **Readings**

1. Lance A. Berger, Dorothy Berger: Talent management handbook, McGraw Hill New York.
2. Cappeli Peter: Talent on Demand –Managing Talent in an age of uncertainty, Harvard Business press.
3. Awad.E.M and Ghaziri.H.M: Knowledge management, Pearson education International.
4. Stuart Barnes: Knowledge management system theory and practice, Thomson learning.
5. Donald Hislop: Knowledge management in organisations, Oxford University press.
6. Sudhir Warier: Knowledge management, Vikas publishing house.
7. T. Raman: Knowledge management –a resource book, Excel books.

## **405 E-Commerce**

### **Course contents:**

#### **Unit – I**

Introduction to ecommerce: Meaning and concept of ecommerce, ecommerce vs e-business, advantages and disadvantages of ecommerce, value chain in ecommerce, Porter's value chain model, competitive advantage and competitive strategy, different types of ecommerce like B2B, B2C, C2C, C2B,G2C

Technology in ecommerce: An overview of the internet, basic network architecture and the layered model, internet architecture, network hardware and software considerations, intranets and extranets ,The making of world wide web, web system architecture, ISP, URL's and HTTP, cookies.

#### **Unit – II**

Building and hosting your website: choosing an ISP, registering a domain name, web promotion, internet marketing techniques, e-cycle of internet marketing, personalization, mobile agents, tracking customers, customer service, CRM and e-value

Web page design using HTML and CSS: Overview of HTML, basic structure of an HTML document, basic text formatting, links, images, tables, frames, form and introduction to CSS.

Security threats: Security in cyberspace, kinds of threats and crimes: client threat, communication channel threat, server threat, other programming threats, frauds and scams

#### **Unit- III**

Basic cryptography for enabling security in ecommerce: encryption: public and private key encryption, authentication and trust using digital signature and digital certificates, internet security using VPN, firewalls, SSL

#### **Unit- IV**

Internet payment systems: Features of payment methods, 4C payment methods, electronic money, ACID and ICES test, payment gateway, SET protocol for credit card payment, electronic payment media: e-cash and e-wallet, e-check, credit card, debit card, smart card, EFT and ACH

Business to Business e-commerce: Meaning, benefits and opportunities in B2B, B2B building blocks and their relationship to supply chain management, key B2B models and their main functions, EDI as a B2B tool.

#### **Unit-V**

Consumer oriented e-commerce: traditional retailing and e-retailing, benefits and key success factors for e-retailing, models for e-retailing like specialized and generalized e-stores, e-mall, direct selling by manufacturer, supplementary distribution channel, e-broker and e-services like web-enabling services, matchmaking services, information selling on the web, entertainment services and auction services.

E-core values: ethical issues, legal issues, taxation issues and international issues.

## **406 General English**

(Common for Science, Social Sciences and Humanities & Commerce Faculties)

(1) Texts:

The Many Worlds of Literature Edited by Jasbir Jain, Macmillan; India. George Orwell : Animal Farm

Or

R.K. Narayan : A Vendor of Sweets

(2) Grammar :

(a) Tenses

(b) Modal Auxiliaries

(c) Phrasal Verbs

(d) Clause (Nominal, Adjectival, Adverbial)

(e) Use of Non-finite verbs (Gerunds, Participles, and infinitives)

(3) Comprehension and Composition:

(a) Précis writing (b) Essay on one topic out of four topics.

Books Recommended:

1. Pit Corder: An Intermediate English Grammar
2. Thompson and Martinet : A Practical English Grammar (ELBS- Oxford University Press)

## **BBA(ED) V SEMETER**

### **501 Production & Operation Management**

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

#### **Course contents:**

##### **Unit I**

Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services.

Operation Strategies-Definition, relevance, strategy formulation process, Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve).

Introduction to Lean Management

##### **Unit II**

Forecasting-Definition, types, qualitative (grass roots, market research and delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD.

Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines, Gantt charts.

##### **Unit III**

Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product -process design Matrix and Services design matrix, technology issues in process design.

##### **Unit IV**

Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product and Fixed position layout). Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method. Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon.

##### **Unit V**

Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory), Statistical Quality control: Variations in process (common & assignable causes).

#### **Suggested Readings**

1. Budnik, Frank S., Dennis Mcleavey, Richard Mojena Principles of Operations Research, 2nd ed., Richard Irwin, Illinois-All India Traveller Bookseller, New Delhi, 1995.
2. Narag A S. Linear Programming and Decision Making. New Delhi, Sultan Chand, 1995.
3. Sharma, J K. Operations Research: Theory and Applications. New Delhi, Macmillian India Ltd., 1997.
4. Taha, H A. Operations Research - An Introduction. New York, Mc-Millan, 1989.
5. Theirouf, R J and Klekamp, R C. Decision Making Through Operations Research. New York, John Wiley, 1989.

## **502 Regulatory Framework for Small Businesses**

**Objective:** To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also, to understand the applications of these laws to practical commercial situations.

### **Unit I:**

The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract-Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

### **Unit II:**

Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller.

Negotiable Instruments Act 1881:

Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

### **Unit III:**

The Companies Act 2013:

Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008:

Meaning and nature of limited partnership, formation, partners& their relations, extent and limitation of liability.

### **Unit IV:**

Consumer Protection Act 1986:

Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

### **Unit V:**

The Right to Information Act 2005:

Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

### **Readings:**

1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing House (P) Ltd.
2. M.C.Kucchal,&Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor& Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers.
6. Maheshwari&Maheshwari: Principle of Mercantile Law, National Publishing Trust
7. Rohini Aggarwal: Mercantile & Commercial Law, Taxmann.



## **503 Performance & Compensation Management**

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

### **Course Contents**

#### **Unit I**

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counseling.

#### **Unit II**

Performance management and reward systems. Performance Coaching, Mentoring and Counseling, Competency development, Use of technology and e-PMS, International Aspects of PMS. Performance systems trends, Ethical Perspectives in performance appraisal.

#### **Unit III**

Introduction to Job Evaluation; Methods of Job Evaluation. Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broadbanding, competency based pay.

#### **Unit IV**

Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in Indian industry.

#### **Unit V**

Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity,. Special compensation situations: International compensation-managing variations. Expatriate Pay.

### **Readings:**

1. Milkovich&Newman , Compensation, McGraw Hill.
2. T.J.Bergman , Compensation Decision Making, Harcourt, Fort Worth, TX
3. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.
4. T.N.Chhabra & SavithaRastogi Compensation management, Sun India Publications.
5. Gary Dessler ,Human Resource Management, Prentice Hall.
6. Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong.
7. Herman Aguinis: Performance Management, Prentice Hill.
8. Armstrong, M. & Baron, A: Performance management and development, Jaico Publishing House
9. Armstrong, M., Performance management: Key strategies and practical guidelines, Kogan Page, London.
10. Bagchi, S. N.: Performance management, Cengage Learning India.
11. Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.
12. Robert B.: Performance management, McGraw-Hill Education India.

## **504: Business Policy & Strategy**

**Objective:** To equip students with the necessary inside into designing strategies for an organization and linking the organizations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

**Unit I:** Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions.

### **Unit II**

Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement.

**Unit III:** Environmental Analysis & Diagnosis: Analysis of company's external environment Environmental impact on organizations policy and strategy, organizations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organization's capabilities, competitive advantage and core competence.

**Unit IV:** Formulation of competitive strategies: Michael E. Porter's generic competitive strategies, implementing competitive strategies- offensive & defensive moves. Formulating Corporate Strategies: Introduction to strategies of growth, stability and renewal, Types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround. Strategic fundamentals of merger & acquisitions.

**Unit V:** Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, Balanced Score Card; Introduction to Strategic control & evaluation, Strategic surveillance.

### **Readings:**

1. J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr. &A.J Strickland III : Crafting and executing strategy, TMH

### **Supplementary Readings**

1. Gerry Johnson &Kevan Scholes, Exploring corporate strategies,PHI
2. UpendraKachru: Strategic Management, Excel books
3. Arthur A. Thompson Jr. and A.J.Strickland: Strategic Management –Concepts and Cases, McGraw-Hill Companies
4. Lawrence R. Jauch& William F. Glueck: Business Policy and Strategic Management (Mcgraw Hill Series in Management).

## **505 Digital Marketing**

### **Objectives**

The objective of this paper is to create awareness about Digital Marketing and educate the learner about use of electronics in marketing management.

### **Course Contents:**

#### **Unit 1**

Introduction to Digital Marketing and SEO : The Significance of Digital Marketing, Digital Media, Digital v/s Traditional Marketing, Digital Marketing Trends and Platforms, Digital Marketing and Search Engine, Search Engine Optimization (SEO) concepts, Search Engine Architecture, Internal Measures for SEO, Do and Don't for Web Content, Link Building, Introduction to Digital Marketing Tools.

#### **Unit 2**

Networks of Digital Marketing: Introduction to Ad-Word, Display Networks, Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising, Keyword Research Methodology, Analysis and Tools for Digital Marketing Networks, Link Building Methodology and Strategies

#### **Unit 3**

Search Engine Marketing: Benefits of SEM, Google Ad-Words V/S Microsoft Ad-Center, Types of Campaign, Ad-Group and keywords setup, Direct Campaign V/S Branding Campaign, Campaign Setup, Understanding Ad-Words Bidding, Ad-Formats and Guidelines, Campaigns, Ad-groups and keywords Dashboard

#### **Unit 4**

Email and Mobile Marketing: Importance of Email Marketing, Popular Email Marketing Software, Email Marketing Campaign, Newsletters in Email Marketing, Effective strategies for Email Marketing, Mobile Marketing: Mobile Ad-Campaign, Mobile Ad-Formats, Mobile Website Configuration. Video Marketing using YouTube: Optimization of Videos, Tips and Tricks for promotion, YT Analytics, Monetizing YT Channel

#### **Unit 5**

Social Media Marketing: Introduction to Social Media Marketing, Benefits of SMM, Social Media Strategy, Social Media Metrics in SEO, Face-book Marketing: setup, options, elements and applications; Twitter Marketing: #hash tags and its uses, analytics and promotions; Google+ Marketing: Benefits in SEO, Groups; LinkedIn Marketing: Strategy, Connection and Recommendations

### **Suggested Readings**

- Damian Ryan and Calvin Jones, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, 2nd Edition, ISBN: 9780749453893.
- Vinayak Patukale, Digital Marketing, Kindle Edition

## **506 Ethics and Corporate Governance**

**Objective:** The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

### **Unit I**

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility, Indian ethics and teachings from Gita and Upanishads.

### **Unit II**

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

### **Unit III**

The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

### **Unit IV**

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination, Equal employment opportunity.

### **Unit V**

Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report. Regulations for CSR.

### **Readings:**

1. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
2. LuthansHodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
7. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
8. Kevin Gibson: Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press
9. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.

## **BBA(ED) VI SEMESTER**

### **601 Start-up Incubation /Training in Small Scale Industries (4 Months)**

The conditions of successfully completing the programme shall not be deemed to have been satisfied unless a student takes training, under the supervision of the department, in organizations as approved by the Department/Faculty from time to time. Each student will be required to submit a project report to the Department/Faculty for the work undertaken during this period within three weeks of the completion of the training, duly approved by the supervisor for the purpose of evaluation.