

*Course Curriculum of Bachelor of Business Administration  
(Entrepreneurship Development)  
ATAL BIHARI CENTRE FOR  
ENTREPRENEURSHIP & SMALL BUSINESS AND SKILL  
DEVELOPMENT*

**(Semester Scheme: Three Year's Degree Course)  
(As Per UGC-Curriculum & Credit Framework for Undergraduate  
Programs, July 2023)**

*Faculty of Management Studies  
Mohanolal Sukhadia University, Udaipur*



**July, 2023**

## **Course Curriculum Preparation Committee**

**(Ref. : College order No. UCCMS/2023-24/1173 dated 20/5/2023 & revised order No.)**

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|-------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1. <b>Prof. Meera Mathur</b><br>Director and chairman<br>Faculty of Management Studies<br>Mohanolal Sukhadia University, Udaipur          | Convener |
| 2. <b>Prof. Hanuman Prasad</b><br>Course Director (E-COM. FSM)<br>Faculty of Management Studies<br>Mohanolal Sukhadia University, Udaipur | Member   |
| 3. <b>Dr. Swati Bandi</b><br>Teaching Consultant<br>Faculty of Management Studies<br>Mohanolal Sukhadia University, Udaipur               | Member   |
| 4. <b>Dr. Neha Nagori</b><br>Teaching Consultant<br>Faculty of Management Studies<br>Mohanolal Sukhadia University, Udaipur               | Member   |
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# **Bachelor of Business Administration (ED)**

(Three years Six Semesters Degree Course Scheme)

## **1. Eligibility for Admission:**

A candidate passing senior secondary examination (10+2) from Board of Secondary Education, Rajasthan or equivalent with at least 50 percent marks in aggregate shall be eligible for admission to Bachelor of Business Administration in (Entrepreneurship Development) to pass course.

## **2. Courses of the Study:**

The curriculum of BBA ED is suitable mix of major, minor, ability enhancement, skill enhancement, and value added courses. In three years degree course student has to qualify 124 credits. The structure of course of study is given in the table 2.

## **3. Credit:**

### **Lecture Course:**

One credit would mean equivalent of 15 periods of 60 minutes each. For example a four-credit course in semester means four one-hour lectures per week. In a semester of 15 weeks duration, four-credit lecture course is equivalent to 60 hours of teaching. In annual system teaching hours would be doubled.

**Skill Enhancement Courses/ Vocational** (Computer lab based practical, workshop, field visit, seminar etc.): One credit would mean equivalent of 30 periods of 60 minutes each.

## **4. Medium:**

Medium of instruction and examination shall be in English.

## **5. Attendance:**

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial 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 main and internal examination. For students participating in sports /cultural event / NCC camps etc. 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 or professor in charge or principal and the student will be required to apply advance for the leave to concerning authority and after completion of programme a certificate of attended programme has to be submitted.

## 6. Levels of awards: Multiple Entry-Exit Rules

**Table 1: Multiple Exit-Entry Rules (Semester System)**

<b>Exit Point</b>	<b>Awarding</b>	<b>Condition</b>	<b>Entry Point</b>
After Completion of Two Semesters	UG Certificate In BBA (ED)	Should have minimum 40 credits	A student who Exit with UG certificate is permitted to re- enter within three years to complete graduation
After Completion of Four Semesters	UG Diploma in BBA (ED)	Should have minimum 80 credits	A student who Exit with UG Diploma is permitted to re- enter within three years to complete graduation
On Successful Completion of Six Semesters	Degree in BBA (ED)	N.A.	Degree will be provided

## 7. Awarding of Division:

- First Division : Aggregate 60% or more marks.  
Second Division : Aggregate 48% or more but less than 60% marks.  
Third Division : Aggregate 36% or more marks but less than 48% marks.

## 8. System of Examination

### For Theory Papers

**External Examination Scheme (80Marks)** For a question paper carrying maximum 80 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (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 (which requires answers not exceeding 250 words), two from each unit. Out of which one from each unit are to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which require answers not exceeding 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

**Internal Examination Scheme (20Marks):** 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 hour and thirty minutes duration conducted by the department. 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, department may conduct defaulter's examination after collecting defaulter fee of Rs. 150/ for each paper. Remaining 50% of the internal assessment (i.e., 10 out of 20) for each theory paper shall be awarded 5 marks on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc. and 5 marks for attendance.

**Minimum passing marks:**

A candidate shall be declared to have passed 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.

**Skill Enhancement Courses (Computer based Practical)**

Each skill component Paper shall have maximum marks of 100 to be evaluated externally only in accounting lab or in the field. The evaluation shall be decided by external examiner. It may include written examination, viva-voce and practical on computer. The duration of examination shall be three hours.

**9. Duration of Semester**

Duration of even semesters shall be from July 1<sup>st</sup> to December 30<sup>th</sup> and for odd semesters shall be January 1<sup>st</sup> to May 30<sup>th</sup>.

**10. Summer Internship**

Summer internship is to be completed by joining the industrial training for required number of hours in summer vacation with minimum of 4 months and maximum of 6 months (360 hours).

**Table 1: Proposed BBA(ED) program : Semester wise course types, Course codes, Course title, Delivery type, Workload, Credits, Marks of Examination, and Remarks if any.**

Level	Semester	Course Type	Course Code	Course Title	Delivery type per week			Total hours	Credits	Total Credits	Internal marks	EoSE Marks	Max. Marks	Remarks
					L	T	P							
5	I	DCC	BBA5000 T	Business Accounting for Small Business	L	T		90	6	20	20	80	100	
			BBA5001 T	Micro Economics	L	T		90	6		20	80	100	
		AEC CI	BBA5002 T	Management Practices and Organization Behavior	L	T		90	6		20	80	100	
			BBA5200 T		L	T		30	2					
	II	DCC	BBA5003 T	Management Accounting	L	T		90	6	20	20	80	100	
			BBA5004 T	Macro Economics	L	T		90	6		20	80	100	
			BBA5005 T	Human Resource and Compensation Management	L	T		90	6		20	80	100	
AEC C II		BBA5201 T		L	T		30	2						

**Can Exit with Certificate**

(SECOND YEAR)

6	III	DCC	BBA6006 T	Income Tax	L	T		9 0	6	20	20	80	100	
			BBA6007 T	Financial for Small Business- I	L	T		9 0	6		20	80	100	
			BBA6008 T	Law for Entrepreneurs	L	T		9 0	6		20	80	100	
		SEC I	BBA6300 P	Tools In Business			P	6 0	2		20	80	100	
	I V	DCC	BBA6009 T	GST	L	T		9 0	6	20	20	80	100	
			BBA6010 T	Financial for Small Business- II	L	T		9 0	6		20	80	100	
			BBA6011 T	Entrepreneurial Marketing and Branding	L	T		9 0	6		20	80	100	
SEC II		BBA6301 P	Digital Marketing			P	6 0	2	20		80	100		

Exit with Diploma

(THIRD YEAR)

7	V	DSE	BBA 7100 T	Statistics for Business Decision	L	T		90	6	20	20	80	100	
			BBA 7101 T	Quantitative Techniques for Management	L	T		90	6		20	80	100	
		DSE	BBA 7102 T	New Enterprise Management	L	T		90	6		20	80	100	
		BBA 7103 T	Entrepreneurship Development	L	T		90	6	20		80	100		

		DSE	BBA 7104 T	Family Business Management and Social Entrepreneurship	L	T		90	6		20	80	100
			BBA7105 T	Talent and Knowledge management in Small Business	L	T		90	6		20	80	100
		SEC III	BBA 7302 T	Communication and Soft skills			p	60	2		20	80	100
	VI	DSE	BBA 7106 T	Business Research	L	T		90	6		20	80	100
			BBA 7107 T	Research and Report Writing	L	T		90	6		20	80	100
		DSE	BBA 7108 T	Start-up Incubation / Training in small Scale Industries			P	360	12	20			100
		SEC IV	BBA 7303 P	E- Commerce			P	60	2		20	80	100

**Abbreviation used in NEP plan**

**DCC-** Discipline Centric Compulsory Course (000 to 099);  
**Course** (100 to 199)

**DSE-** Discipline Specific Core

**AECC –** Ability Enhancement Compulsory Course (200-299)  
**Course** (300 to 399)

**SEC-** Skill Enhancement Course

(L =Lecture P= Practical T = Tutorial)

**\*\*Student who secure minimum 120 credits including research project/ industrial training will be awarded with the degree of BBA in Entrepreneurship Development form Faculty of Management Studies, MLSU**



## **DCC: BBA5000T BUSINESS ACCOUNTING FOR SMALL BUSINESS**

**Code of the Course:** BBA5000T

**Title of the Course:** Business Accounting for Small Business

**Level of the Course:** Level 5

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### **UNIT I**

**Introduction of Accounting** – Meaning of Book- Keeping and Accounting , Accounting Terminology, Definitions, Objectives , Scope, Users of Accounting Information, Branches of Accounting, Accounting Principles, Elementary knowledge of IFRS, Indian Accounting Standards.

### **UNIT-II**

**Accounting Process** – Recording of Business transaction including Subsidiary Books, Ledger Account, Trail Balance and Final Accounts of Sole Proprietors Including Adjustments. **Consignment Accounts-** Meaning, Comparison Between Sales and Consignment, Accounting Treatment of consignment , Valuation of Unsold Stock , Normal and Abnormal loss.

### **UNIT-III**

**Depreciation Accounting** – Meaning, Objectives, Needs and Causes, Fixed Instalment Method and Diminishing Balance Method. **Joint Venture-** Meaning, Characteristics, Distinction Between Joint Venture & Partnership, Joint Venture & Consignment, Accounting Treatment – Separate Books of accounts are maintained, Each Co- venture maintained Books Individually, Each Co- venture maintained complete records.

### **UNIT IV**

**Branch Accounting-** Accounting Treatment for Dependent and Independent Branch Including Foreign Branch. **Insurance Claim** – Accounting Treatment including Loss of Stock and Loss of Profit due to Fire.

### **UNIT V**

**Accounts of Non- Trading Institutions** – Receipts and Payment Account, Income and Expenditure Account. **Hire Purchase System** – Meaning, Distinction between Hire Purchase and Instalment Purchase System, Accounting for Hire Purchase System.

#### **Suggested Readings :**

1. Anthony, R.N. and Reece, J.S., Accounting Principles: Richard Irwin Inc. New Delhi.
2. Gupta and Sharma, Financial Accounting: Ane Books Pvt. Ltd. New Delhi.
3. Gupta , R.L. and Radhaswamy., Financial Accounting; S. Chand & Sons, New Delhi.
4. Shukla, M.C., Grewal T.S., and Gupta, S.C., Advanced Accounts; S.Chand & Sons New Delhi.
5. Seghal Deepak, Fundamental of Financial Accounting , Taxmann.
6. Tulsian, P.C., Financial Accounting , Pearson.

## **DCC: BBA5001T MICRO ECONOMICS**

**Code of the Course:** BBA5001T

**Title of the Course:** Micro Economics

**Level of the Course:** Level 5

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### **UNIT I :**

Micro Economics: Meaning, Nature, Scope & Significance, Scope of Micro Economics, 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. Application of economics in Managerial decision making.

### **UNIT II**

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. Demand forecasting.

Theory of consumer behavior: cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect and income effect for normal inferior goods and giffen goods), profit maximization in the short run and long run.

### **UNIT III**

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 IV**

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, Determination of BEA, Limitations and Uses of BEA in Managerial Economics (Problems on BEP only)

Theory of firm – profit maximization, sales maximization, Revenue curves – TR, AR, MR, long run and short run

### **UNIT V**

Market Structures: Perfect Competition: Features, Short Run and Long Run Equilibrium of a firm and Industries, Monopoly: short run and long run price and output decisions of a monopoly firm; concept of a supply curve under monopoly; social cost of monopoly, price discrimination (brief overview); Monopolistic Competition: Short Run & Long Run price and output determinations under monopolistic competition, economic efficiency and resource allocation; Oligopoly: Kinked Demand Curve Model, Baumol's theory of sales revenue maximization. Theoretical concept of pricing, non – price 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.

## **DCC: BBA5002T PRINCIPLES OF MANAGEMENT & ORGANIZATIONAL BEHAVIOR**

**Code of the Course:** BBA5002T

**Title of the Course:** Management Practices and Organization Behavior

**Level of the Course:** Level 5

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

**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. Organizational Behavior: Concept, Importance and Determinants. Perception: Concept, Nature and Process. Personality: Nature, Importance, Determinants, Type and Trait Theory. .

**UNIT-II** Planning – Nature, Importance, Forms, Types and Steps in Planning. Objectives–Policies–Procedures and Methods, Decision Making: Process, Types and Problems involved in Decision making. Groups and Teams: Definition, Difference between Groups and Teams; Stages of Group Development, Organizing – Types of Organizational Structure: Line and Staff, Committees, Projects and Matrix. Span of Control, Formal and Informal Organizations: characteristics and advantages.

**UNIT III :** Delegation: Importance and process. Authority, Responsibility & Accountability relationship. Difference between authority and power, Distinction between Centralization and decentralized, Directing: Nature, Purpose and Scope. Controlling – Meaning, importance, types, and process. Motivation: Concepts, Importance and Elements, Contemporary Leadership issues: Charismatic, Transformational Leadership & Emotional Intelligence.

**UNIT IV:** Coordination – Need, Types, and Techniques. Requisites for excellent Co-ordination. Co-operation: meaning, Distinction between co-ordination and co-operation. 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 V :** Introduction to Organizational Communication: Meaning and Importance of Communication, Functions, process, types, Interpersonal Communication, Tips for Effective Communication. 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. C. B Gupta -Management Principles
2. L.M Prasad -Principles and Practices in Management
3. DinkarPagare –Business.
- 4.P.C. Tripathi& P.N. Reddy – Principles of Management.
5. Weihrich and Koontz – Essentials of Management; Tata McGraw

# SEMESTER II

DCC	BBA5003T	Management Accounting
DCC	BBA5004T	Macro Economics
DCC	BBA5005 T	Human Resource and Compensation Management
AECC	BBA5201 T	

## DCC: BBA5003T MANAGEMENT ACCOUNTING

**Code of the Course:** BBA5002T

**Title of the Course:** Management Accounting

**Level of the Course:** Level 5

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### UNIT I

**Nature & Scope of Management Accounting** – Meaning , Definitions, Nature and Scope of Management Accounting, Comparison of Management Accounting with Cost Accounting and Financial Accounting. Functions and Duties of Management Accountant.

**Analyzing of Financial Statements** – Objectives of Financial Statements Analysis, Sources of Information, Techniques of Financial Statements 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, Interpretation of Financial Ratios.

### UNIT III

**Statement of Changes in Financial Position-** Fund Flow Statement , Procedure of Preparing a Fund Flow Statement , Schedule of Changes in Working Capital, Statement of Sources and Application of Funds, Calculation of Fund From Operations. **Cash Flow Statement-**Preparation of Cash Flow Statement as per AS-3 (revised), Comparison between Fund Flow Statement and Cash Flow Statement.

### UNIT IV

**Standard Costing And Variance Analysis-** Concept of Cost, Cost Sheet, Meaning of Standard Cost and Standard Costing, Advantages, Limitations, Applications; Material, Labor, Overhead Calculation of Material, Variances, Activity Based Costing. **Process Costing-**Meaning of Process Costing, Features, Job Costing and Process Costing, Process losses and Gains.

### UNIT V

**Marginal Costing-** Cost- Volume – Profit Analysis, Contribution, P/V Ratio, Margin of Safety, Break-even Point, Cost Break –even Point, Cash Break – even Point, Limitations of Break – even Point. **Budgetary Control-** Meaning. Objectives, Classification and Types of Budgets, Steps and Preparation of Sales Budget, Production Budget, Cash Budget, Fixed and Flexible Budget. Zero Based Budgeting.

#### **Suggested Readings –**

1. Bhanawat Shurveer S., “Cost Accounting”, R.B.D. Publication, Jaipur-New Delhi.
2. Gupta R.L. Radhaswaarny M: Company Accounts; Sultan Chand and Sons, New Delhi.
3. Khan , M.Y. and Jain, P.K. : Management Accounting Tata Mc Graw Hill, New Delhi.
4. Shukla M.C. & Grewal T.S., Advance Accounts : Sultan Chand and Sons, New Delhi.
5. Maheshwari S.N.: Corporate Accounting; Vikas Publication House, New Delhi.

## **DCC: BBA5004T MICRO ECONOMICS**

**Code of the Course:** BBA5004T

**Title of the Course:** Micro Economics.

**Level of the Course:** Level 5

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### **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. ISLM model: properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates.

### **UNIT III**

Introduction to BOP account, Exchange rate and the market for foreign exchange, Determination of equilibrium exchange rate, Concept of inflation, Concept of Phillips curve, Demand and supply side factor affecting price, consequences of inflation, anti-inflationary policies of government, Money: functions of money, quantity theory of money, determination of money supply and demand.

### **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. Machinery for the Formulation, Implementation, Supervision, Co-ordination and Evaluation of fiveyear plans in India

### **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

## **DCC: BBA5005T HUMAN RESOURCE AND COMPENSATION MANAGEMENT**

**Code of the Course:** BBA5005T

**Title of the Course:** Human Resource and Compensation Management

**Level of the Course:** Level 5

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

**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 Organizations. Human Resource Planning: Process, Forecasting demand & supply, Skill inventories; Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications.

**UNIT II :** HR accounting and Human Resource Development (HRD); Recruitment, Selection & Orientation: internal & external sources, e-recruitment, selection process, orientation process. Training: Concept, Needs, Systematic approach to training, Methods of training. Performance 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 III :** Compensation: Steps of determining compensation, job evaluation, and Methods of Job Evaluation. Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation, components of pay structure, factors influencing compensation levels, Incentive plans for production employees and for other professionals. Developing effective incentive plans, and pay for performance. Supplementary pay benefits, insurance benefits, retirement benefits, and employee services benefits. Benefits & Incentive practices in Indian industry.

**UNIT IV :** 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. Wage differentials & incentives, profit sharing, and 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 .

### **Suggested 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.

# SEMESTER III

DCC	BBA6006 T	Income Tax
DCC	BBA6007 T	Financial for Small Business- I
DCC	BBA6008 T	Law for Entrepreneurs
SEC-I	BBA6300 P	Tools In Business



## **DCC: BBA6006T : INCOME TAX**

**Code of the Course:** BBA6006T

**Title of the Course:** Income Tax

**Level of the Course:** Level 6

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### **Unit I**

Income tax concepts: Previous Year, Assessment Year, Person, Assesse, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

### **Unit II**

Computation of Taxable Income under different heads of Income: Income from Salary : Salient features, meaning of salary , Allowances and their taxability :Perquisites and their valuation, Deductions from Salary

### **Unit III**

Computation of Income under the Head: House Property and Profits and gains from Business or Profession. Computation of Income under the Head: Capital gains and Income from other sources.

### **Unit IV**

Computation of Total Income :Gross Total Income, Deductions under Chapter VIA, Tax slabs for Individuals , New tax regime effective from A.Y.2021 -22, Choice of assessee to switch -over to new regime , Government philosophy behind new tax regime, Numerical sums on total computation under old and new tax regime, Modes of Tax payment , Advance Tax, Tax Deducted at Source Self Assessment Tax, Tax on Regular Assessment

### **Unit V**

Meaning of Tax Planning and Management; Nature, scope and justification of corporate tax planning; Computation of taxable income and tax liability of companies: Minimum Alternative Tax, Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

### **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, NewDelhi

## **DCC: BBA6007T: FINANCIAL FOR SMALL BUSINESS- I**

**Code of the Course:** BBA6007T

**Title of the Course:** Financial for Small Business- I

**Level of the Course:** Level 6

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

**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, 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 (With numerical): 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 (In detail with numerical) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, JIT.

### **Suggested Readings**

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Pubilshlng Co. Ltd.
  2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, TaxmannPublication.
  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
- J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

## **DCC: BBA6008T : LAW FOR ENTREPRENEURS**

**Code of the Course:** BBA6008T

**Title of the Course:** Law for Entrepreneurs

**Level of the Course:** Level 6

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### **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, VikasPublishing.House (P) Ltd.
2. M.C.Kucchal,&VivekKucchal: Business Legislation for Management,VikasPublishing 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. GulshanKapoor: Business Law, New Age International Pvt Ltd Publishers.
6. Maheshwari&Maheshwari: Principle of Mercantile Law, National Publishing Trust
7. RohiniAggarwal: Mercantile & Commercial Law, Taxmann.

## SEC I : BBA6300 P: TOOLS IN BUSINESS

**Code of the Course:** BBA6300 P

**Title of the Course:** Tools in Business

**Level of the Course:** Level 6

**Credit of the Course:** 2

**Type of the Course:** Skill Enhancement Course

**Delivery Type of the Course:** 60 Practical Lectures

**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.

Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography

Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

**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, and creating sparkline graphics.

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)

Exchanging data using clipboard, object linking and embedding.

**UNIT IV :Ms. Power point :**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, custom animation, understanding sound file formats and video types, 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.

# SEMESTER IV

DCC	BBA6009 T	GST
DCC	BBA6010 T	Financial for Small Business- II
DCC	BBA6011 T	Entrepreneurial Marketing and Branding
SEC-II	BBA6301 P	Digital Marketing

## **DCC: BBA6009T : GST**

**Code of the Course:** BBA6009T

**Title of the Course:** GST

**Level of the Course:** Level 6

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### **Unit I:**

Introduction: Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

### **Unit II:**

Levy and collection of GST

Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

### **Unit III:** Input Tax Credit

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

### **Unit IV:** Procedures

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

### **Unit V:** Special Provisions

Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals

## **DCC: BBA6010T : FINANCE FOR SMALL BUSINESS-II**

**Code of the Course:** BBA6010T

**Title of the Course:** Finance for Small Business-II

**Level of the Course:** Level 6

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

### **Unit I**

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, 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 Indian Financial System: Basics and Classification; Banking: types of Banks: Small, Commercial, Merchant, foreign, Payment and Universal Banking, Long term and Short term credit facilities from Banks; NBFC's and the Types of NBFC Companies and other SME Platforms

### **Unit IV**

Introduction to Financial Services of both Money Market and Capital Market; Leasing and Hire Purchase: Types and Working; Introduction to Mutual Funds, Insurance: types: General and Life: Nature, types and features; Credit cards; Debit cards; E-payments: UPI, Payment wallets; Venture Capital and Sovereign Gold Bond .

### **Unit V**

Stock markets: Introduction to BSE, NSE and other international Indices : Dow Jones, Hang Seng .NIKKI, NASDAQ ,FTSE,CAC,CBOT; Introduction to IPO and Issue management (Pre and Post Issue Management),ADR, GDR, ECCB, Functions of EXIM Banks; Recent developments in Financial Services.

### **Readings**

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publshlng 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
6. E. Gordon, K.Natarajan: Financial Markets and Services, Himalaya publishing house.



## **DCC: BBA6011T : ENTREPRENEURIAL MARKETING AND BRANDING**

**Code of the Course:** BBA6011T

**Title of the Course:** Entrepreneurial Marketing and Branding

**Level of the Course:** Level 6

**Credit of the Course:** 6

**Type of the Course:** Discipline Centric Compulsory (DCC) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

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. Marketing of Services - Unique Characteristics of Services, 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: Understanding brands: Brand hierarchy, brand personality, brand image, brand identity, brand positioning, Brand equity; Value addition from branding, branding -customer relationship, brand loyalty, and customer loyalty. Managing brands, brand creation, brand extensions, brand-product relationships, and brand portfolio.

### **Readings:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UIHaq, 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.

## **SEC II : BBA6301P: DIGITAL MARKETING**

**Code of the Course:** BBA6301P

**Title of the Course:** Digital Marketing

**Level of the Course:** Level 6

**Credit of the Course:** 2

**Type of the Course:** Skill Enhancement Course

**Delivery Type of the Course:** 60 Practical Lectures

### **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

# SEMESTER

# V

DSE	BBA 7100 T	Statistics for Business Decision
	BBA 7101 T	Quantitative Techniques for Management
DSE	BBA 7102 T	New Enterprise Management
	BBA 7103 T	Entrepreneurship Development
DSE	BBA 7104 T	Family Business Management and Social Entrepreneurship
	BBA7105 T	Talent and Knowledge management in Small Business
SEC	BBA 7302 T	Communication and Soft skills

## **DSE: BBA7100T : Statistics for Business Decision**

**Code of the Course:** BBA7100T

**Title of the Course:** Statistics for Business Decision

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

**Delivery Type of the Course:** 90 hours (60 hours for lectures and 30 hours for Tutorial).

**Unit I:** Introduction And Applications of Statistics Methods, Definition and Scope of Statistics, Concepts of Statistical Population and Sample. Data: Quantitative and Qualitative, Attributes, Variables. Scales of Measurement: Nominal, Ordinal, Interval and Ratio. Presentation: Tabular and Graphical, including Histogram and Ogives. Theory of Attributes, Consistency and Independence of Data with Special Reference to Attributes.

**Unit II:** Measures of Central Tendency Mean, Median and Mode. Measures Of Dispersion: Absolute and Relative Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis. Central Limit Theorem.

**Unit III:** Correlation Analysis: Meaning and Significance. Correlation and Causation, Types Of Correlation. Methods of Studying Simple Correlation - Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Coefficient, Regression Analysis: Meaning and Significance, Regression Vs. Correlation. Linear Regression and Standard Error of Estimate.

### **Unit IV**

Index Numbers: Meaning and Significance, Problems in Construction of Index Numbers, Methods of Constructing Index Numbers-Weighted and Unweighted, Test of Adequacy of Index Numbers, Chain Index Numbers, Base Shifting, Splicing and Deflating Index Number.

Analysis Of Time Series: Meaning and Significance. Utility, Components of Time Series, Models (Additive and Multiplicative), Measurement of Trend: Method of Least Squares.

### **Unit V**

Probability: Introduction. Random Experiments, Sample Space, Events and Algebra of Events. Definitions of Probability-Classical, Statistical, and Axiomatic. Conditional Probability, Addition and Multiplication Theorem of Probability, Independent Events, Theorem of Total Probability, Bayes' Theorem and Its Applications.

Random Variable- Discrete and Continuous. Probability Distribution: Binomial, Poisson and Normal Distribution.

### **Readings:**

1. Gerald Keller : Managerial Statistics 9th Edition.

2. Richard Levin & David Rubin : Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western.

## **DSE: BBA7101T : QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

**Code of the Course:** BBA7101T

**Title of the Course:** Quantitative Techniques for Management

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

**Unit I:** Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method. Goal Programming & Integer Programming (Elementary Idea only) Duality.

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

**Unit III:** Matrices & their business applications. 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. Multi stage decision making problems: Decision Tree

### **Unit V**

Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogorov equation.

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, KantiSwarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
  
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

## **DSE: BBA7102T : NEW ENTREPRISE MANAGEMENT**

**Code of the Course:** BBA7102T

**Title of the Course:** New Enterprise Management

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

### **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 labour 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.

### **Suggested Readings:-**

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.

**DSE: BBA7103T : ENTREPRENEURSHIP DEVELOPMENT**

**Code of the Course:** BBA7103T

**Title of the Course:** Entrepreneurship Development

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE)Course for BBA ED

**Unit-1 Entrepreneurial Management**

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team / Leadership; Strategic planning for business; Steps in strategic planning, 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; Managing Organizations for Innovation and Positive Creativity.

**Unit-3 Social Entrepreneurship**

Corporate Entrepreneurship, 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**

The Entrepreneur; Role and personality; 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.
6. Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.

7. Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc. Graw Hill.

## **DSE: BBA7104T : FAMILY BUSINESS MANAGEMENT AND SOCIAL ENTREPRENEURSHIP**

**Code of the Course:** BBA7104T

**Title of the Course:** Family Business Management and Social Entrepreneurship

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

### **Unit-I**

Family businesses Uniqueness:

Definitions of Family business, What constitutes a family business? Succession and Continuity, Dilemmas and challenges for family businesses- Resistance to change, Business challenges, Succession, Emotional issues, Leadership Issues.

### **Unit-II**

Family business dynamics: People, system and growing complexity:

Family culture, organizational culture, and cultural blur in family firms, Family business people – Founders, Women in family businesses, Husband and wife teams, In-laws, Multifamily ownership, Non-family employees, Managing conflicts in family firms. Family business systems - Seeking a balanced approach, Introducing the ownership dimensions. Family business life cycles.

### **Unit-III**

The family's relationship with business: developing a strategic vision and building teamwork :Articulating values and shared vision, Effective business families, How families add value: the family-business interaction factor, Ingredients of successful planning - Family emotional intelligence, Establishing open communication, Family Communication: Family Meetings. Creative versus destructive conflict, Building family teamwork. Unifying plans, processes and structures - Designing family governance.

### **Unit-IV**

The next generation: human resource management and leadership Perspective:

To join or not to join? The importance of outside experience - Self-esteem and confidence - Wider business experience, Credibility with non-family employees. Systems overlap and human resource management issues – Recruitment, Training and development, Remuneration, Performance appraisal and promotion.

### **Unit-V**

Getting help: making the most of outside resources:

The Perspective of nonfamily managers, Career opportunities for nonfamily managers, Non-family managers - Relationship with the family, Introducing external executives, Motivation and rewards, Incentive design and delivery. Extending the family culture to nonfamily managers, Motivating and retaining nonfamily managers,

Text Books Family business and Social Business:

1. The essentials by Peter Leach, Profile books Ltd.
2. Family Business by Ernesto J. Poza



3. Entrepreneurs: Talent, Temperament, Technique 2nd Edition. By – Bolton, Bill and John, Thompson. Butterworth-Heinemann, MA. 2004. ISBN: 978-81-312-1366-7
4. Unleashing your Entrepreneurial Potential. By – Raghu Nanadan. Response Business Book from Sage, New Delhi. 2009. ISBN: 978-81-7829-908-2
5. Peter Drucker: Innovation and Entrepreneurship – Practice and Principles, Affiliated East West Press, 1986

## **DSE: BBA7105T : TALENT AND KNOWLEDGE MANAGEMENT IN SMALL BUSINESS**

**Code of the Course:** BBA7105T

**Title of the Course:** Talent and Knowledge management in Small Business

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

### **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 organisations. 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.

**SEC III : BBA7302T COMMUNICATION AND SOFT SKILLS**

**Code of the Course: BBA7302T**

**Title of the Course:** Communication and Soft skills

**Level of the Course:** Level 6

**Credit of the Course:** 2

**Type of the Course:** Skill Enhancement Course

**Delivery Type of the Course:** 60 Practical Lectures

**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); 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.

**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 and Bacon Boston.

# SEMESTER

# VI

DSE	BBA 7106 T	Business Research
	BBA 7107 T	Research and Report Writing
DSE	BBA 7108 T	Start-up Incubation / Training in small Scale Industries
SEC IV	BBA 7303 P	E- Commerce

## **DSE: BBA7106T : BUSINESS RESEARCH**

**Code of the Course:** BBA7106T

**Title of the Course:** Business Research

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

**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, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

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

**Unit V:** Primary Data Collection: Survey Vs. Observations. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; 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

## **DSE: BBA7107T : REPORT WRITING**

**Code of the Course:** BBA7107T

**Title of the Course:** Report Writing

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

**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, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

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

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

### **Readings:**

7. Zikmund, Babin & Carr: Business Research Methods, South-Western.
8. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
9. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
10. Aaker, Kumar, Day - Marketing Research. Wiley.
11. Naresh Malhotra – Marketing Research, Pearson
12. Deepak Chawla and Neena Sondhi - Research Methodology

## **DSE: BBA7108T : START-UP INCUBATION / TRAINING IN SMALL SCALE INDUSTRIES**

**Code of the Course:** BBA7108T

**Title of the Course:** Start-up Incubation / Training in small Scale Industries

**Level of the Course:** Level 7

**Credit of the Course:** 6

**Type of the Course:** Discipline Specific Core Course (DSE) Course for BBA ED

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.

### **SEC III : BBA7303T E COMMERCE**

**Code of the Course: BBA7303T**

**Title of the Course: E Commerce**

**Level of the Course: Level 6**

**Credit of the Course: 2**

**Type of the Course: Skill Enhancement Course**

**Delivery Type of the Course: 60 Practical Lectures**

#### **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.