

**ST JOSEPH'S COLLEGE,(AUTONOMOUS)
DEVAGIRI, CALICUT**



**REGULATIONS & SYLLABUS
FOR
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
UNDER SJCBCSS-UG-2019**

Effective from 2019-2020 Academic year onwards



**ST. JOSEPH'S COLLEGE (AUTONOMOUS), DEVAGIRI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

1.0 Title of the Programme:

This Degree shall be called **Bachelor of Business Administration (BBA)**.

2.0 Eligibility for admission:

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Board Of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for Admission. However, SC/ST, OBC and other eligible communities shall be given relaxation as per University rules.

3.0 Duration of the programme:

The duration of the **BBA** programme of study is three academic years with six semesters.

4.0 Medium of Instruction:

The medium of instruction and examination shall be English.

5.0 Courses of Study:

Total courses for the BBA Programme are divided into:-

- (i) Common courses : English (14 Credit), Additional language (8credit) & General (16 Credit)
- (ii) Core courses and project (63 Credit)
- (iii) Complementary courses (16 Credit)
- (iv) Open courses (3 Credit)
- (v) Ability Enhancement Courses/Audit courses (16 Credit)

5.1 Details of Courses of study leading to the award of BBA:

Semester - I

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
Common	GENG1A01T: English	4	3	15	60	75
Common	GENG1A02T: English	5	4	20	80	100
Common	GMAL1A01T GHIN1A01T GFRC1A01T Language other than English	5	4	20	80	100
Core	GBBA1B01T: Management Theory and Practices	6	4	20	80	100
Complementary	GBBA1C01T: Managerial Economics	5	4	20	80	100
	Total	25	19	95	380	475
Audit	GAUD1F01T Environment Studies		4			

Semester – II

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
Common	GENG2A03T: English	4	3	15	60	75
Common	GENG2A04T: English	5	4	20	80	100
Common	GMAL2A05T GHIN2A05T GFRC2A03T Language other than English	5	4	20	80	100
Core	GBBA2B02T Financial Accounting	6	4	20	80	100
Complementary	GBBA2B03T Marketing Management	5	4	20	80	100
	Total	25	19	95	380	475
Audit	GAUD2F02T Disaster Management		4			

Semester – III

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
General	GBCM3A01T Basic Numerical Methods	5	4	20	80	100
General	GBCM3A02T Professional Business Skills	4	4	20	80	100
Core	GBBA3B04T Corporate Accounting	6	4	20	80	100
Core	GBBA3B05T Financial Management	5	4	20	80	100
Complementary	GBBA3C02T Business Regulations	5	4	20	80	100
	Total	25	20	100	400	500
Audit	GAUD3F03T Human Rights / GAUD3F04T Intellectual Property Rights / GAUD3F05T Consumer Protection		4			

Semester – IV

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
General	GBCM4A03T Entrepreneurship Development	5	4	20	80	100
General	GBCM4A04T Banking and Insurance	4	4	20	80	100
Core	GBBA4B06T Cost & Management Accounting	6	4	20	80	100
Complementary	GBBA4C03T Corporate Regulations	5	4	20	80	100
Complementary	GBBA4C04T Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500
Audit	GAUD4F06T Gender Studies / GAUD4F07T Gerontology		4			

Semester – V

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
Core	GBBA5B07T Business Research Method	4	3	15	60	75
Core	GBBA5B08T Human Resources Management	4	4	20	80	100
Core	GBBA5B09T Operations Management	4	4	20	80	100
Core	GBBA5B10T (Specialization 1)	5	4	20	80	100
Core	GBBA5B11T (Specialization 2)	5	4	20	80	100
Open	Open Course (offered by Other Departments)	3	3	15	60	75
	Total	25	22	110	440	550

Semester – VI

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
Core	GBBA6B12T Organisational Behaviour	5	4	20	80	100
Core	GBBA6B13T Management Science	5	4	20	80	100
Core	GBBA6B14T Project Management	3	2	15	60	75
Core	GBBA6B15T (Specialization 3)	5	4	20	80	100
Core	GBBA6B16T (Specialization 4)	5	4	20	80	100
Core	GBBA6B17D Project and Viva- Voce	2	2	15	60	75
	Total	25	20	110	440	550

COMMON COURSES: GENERAL COURSES

Sl. No.	Course Code	Title	Hours/Week	Credits	Semester
1	GBCM3A01T	Basic numerical methods	5	4	3
2	GBCM3A02T	Professional business skills	4	4	3
3	GBCM4A03T	Entrepreneurship development	5	4	4
4	GBCM5A04T	Banking and insurance	4	4	4

CORE COURSES

Sl. No.	Course Code	Title	Hours/Week	Credits	Semester
1	GBBA1B01T	Management theory and practices	6	4	1
2	GBBA2B02T	Financial accounting	6	4	2
3	GBBA2B03T	Marketing management	5	4	2
4	GBBA3B04T	Corporate accounting	6	4	3
5	GBBA3B05T	Financial management	5	4	3
6	GBBA4B06T	Cost and management accounting	6	4	4
7	GBBA4B07T	Business research methods	4	3	4
8	GBBA5B08T	Human resources management	4	4	5
9	GBBA5B09T	Operations management	4	4	5
10	GBBA5B10T	Income tax	5	4	5
11	GBBA5B11T	Financial markets and institutions	5	4	5
12	GBBA6B12T	Organisational behaviour	5	4	6
13	GBBA6B13T	Management science	5	4	6
14	GBBA6B14T	Project management	3	2	6
15	GBBA6B15T	Financial services	5	4	6
16	GBBA6B16T	Investment management	5	4	6

COMPLEMENTARY COURSES

Sl. No.	Course Code	Title	Hours/Week	Credits	Semester
1	GBBA1C01T	Managerial economics	5	4	1
2	GBBA3C02T	Business regulation	5	4	3
3	GBBA4C03T	Corporate regulation	5	4	4
4	GBBA4C04T	Quantitative techniques for business	5	4	4

Core Courses in the area of Specialization:

A. Finance :

1. GBBA5B10T : Income Tax
2. GBBA5B11T : Financial Market and Institutions
3. GBBA6B15T : Financial Services
4. GBBA6B16T : Investment Management

Open Courses (For students from other departments):

1. GBBA5D01T: Hospitality Management
2. GBBA5D02T: E-Commerce
3. GBBA5D03T: Tourism Management

6. Attendance:

A student shall be permitted to appear for the semester examination, only if he/she secures not less than 75% attendance in each semester. Attendance shall be maintained by the Department concerned. Condonation of shortage of attendance to a maximum of 10% in the case of single condonation and 20% in the case of double condonation in a semester shall be granted by the College remitting the required fee. Benefits of attendance may be granted to students who attend the approved activities of the college/university with the prior concurrence of the Head of the institution. Participation in such activities may be treated as presence in lieu of their absence on production of participation/attendance certificate (within two weeks) in curricular/extracurricular activities (maximum 9 days in a semester). Students can avail of condonation of shortage of attendance in a maximum of four semesters during the entire programme (Either four single condonations or one double condonation and two single condonations during the entire programme). If a student fails to get 65% attendance, he/she can move to the next semester only if he/she acquires 50% attendance. In that case, a provisional registration is needed. Such students can appear for supplementary examination for such semesters after the completion of the programme. Less than 50% attendance requires Readmission. Readmission is permitted only once during the entire programme.

7. Internal Assessment:

20% of the total marks in each course are for internal examinations. The marks secured for internal assessment only need to be sent to the Controller of Examinations by the departments concerned.

The internal assessment shall be based on a predetermined transparent system involving written tests, Class room participation based on attendance in respect of theory courses and lab involvement/records attendance in respect of Practical Courses. Internal assessment of the project will be based on its content, method of presentation, final conclusion and orientation to research aptitude. Components with percentage of marks of Internal Evaluation of Theory Courses are- Test paper 40%, Assignment 20%, Seminar 20% and Class room participation based on attendance 20%.

(If a fraction appears in internal marks, nearest whole number is to be taken) For the test paper marks, at least one test paper should be conducted. If more test papers are conducted, the mark of the best one should be taken.

To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be notified on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal marks. The course teacher(s) shall maintain the academic record of each student registered for the course, which shall be forwarded to the Controller of Examinations by the Head of the Department after obtaining the signature of the course teacher. The Split up of marks for Test paper and Class Room Participation (CRP) for internal evaluation are as follows.

Split up of marks for Test paper

Range of Marks in test paper	Out of 8 (Maximum internal marks is 20)	Out of 6 (Maximum internal marks is 15)
Less than 35%	1	1
35% - 45%	2	2
45% - 55%	3	3
55% - 65%	4	4
65% - 85%	6	5
85% - 100%	8	6

Split up of marks for Class Room Participation

Range of CRP	Out of 4 (Maximum internal marks is 20)	Out of 3 (Maximum internal marks is 15)
$50\% \leq \text{CRP} < 75\%$	1	1
$75\% \leq \text{CRP} < 85\%$	2	2
85 % and above	4	3

8. External Examination:

External evaluation carries 80% of marks. All question papers shall be set by the College. The external question papers may be of uniform pattern with 80/60/40 marks (The pattern is given in the Annexure III). The courses with 2/3 credits will have an external examination of 2 hours duration with 60 marks and courses with 4/5 credits will have an external examination of 2.5 hours duration with 80 marks. The external examination in theory courses is to be conducted by the College with question papers set by external experts. The evaluation of the answer scripts shall be done by examiners based on a well-defined scheme of valuation and answer keys shall be provided by the College

9. Project Report:

9.1 Every student shall have to work on a project as specified in the Provisions of clause 4.15 of the common regulation for SJCBCSSUG 2019.

9.2 During the summer holidays after the fourth semester, every student has to complete Summer Internship Project (SIP) of 41 days in any organization. The student may choose any topic from the subjects he/she has studied and as per the requirement of the organization. The candidate shall prepare and submit the SIP report to the Department in the fifth semester, duly certified by the Guide.

9.3 The report shall be printed and hard bound with not less than 35 A4 size pages.

9.4 Project work shall have the following stages:

- Project proposal presentation
- Summer Internship and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

9.5 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce.

9.6 Duration of project work: The duration for project work is 41 days

9.7 A certificate showing the duration of the SIP work shall be obtained from the organization and it shall be included in the project report.

9.8 Structure of the report:

- Title page
- Declaration by the Student
- Certificate from the organization (for having done the project work) /Certificate from the guide
- Acknowledgements
- Contents :

Chapter 1: General Introduction

Chapter 2: Industry and Company profile

Chapter 3: Review of Literature

Chapter 4: Research Methodology

Chapter 5: Data Analysis and Interpretation

Chapter 6: Findings, Suggestions and Conclusion

Bibliography:(Books, Journals, Articles etc. used for the project report)

Appendix : (Questionnaire, Specimen copies of forms, other exhibits etc.)

9.9 Evaluation of project report:

PROJECT EVALUATION- Regular

1. Evaluation of the Project Report shall be done under Mark System.
2. The evaluation of the project will be done at two stages:
 - a) Internal Assessment (supervising teachers will assess the project and award internal Marks)
 - b) External evaluation (external examiner appointed by the College)
 - c) Grade for the project will be awarded to candidates, combining the internal and external marks.
3. The internal to external components is to be taken in the ratio 1:4. Assessment of Internal and External assessment are to be done based on the components given in Annexure II
4. External examiners will be appointed by the College from the list of Board of Examiners in consultation with the Chairperson of the Board.
5. The Chairman of the examination board should form the evaluation teams and coordinate their work.
6. Internal Assessment marks should be published in the Department Notice Board.
7. The Chairman of Board of Examinations, may at his discretion, on urgent requirements, make certain exception in the guidelines for the smooth conduct of the evaluation of project.

9.10 Pass Conditions

1. Submission of the project report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the project report for external evaluation.
2. The student should get a minimum 'P' grade in aggregate of external and internal.
3. There shall be no improvement chance for the marks obtained in the project report.
4. In the extent of student failing to obtain a minimum of pass grade, the project work may be redone and a new internal mark maybe submitted by the parent department. External examination maybe conducted along with the subsequent batch.

10. Requirement for passing the programme:

For passing the BBA degree programme the student shall be required to achieve a minimum of 140 credits of which 38 credits shall be from common courses, 63 credits from core courses, 16 credits from complementary courses, 3 credits from open course and 16 credits from ability enhancement/ audit courses and 4 credits from *Extra credit Activities* (NCC, NSS, Swatch Bharath and Social Service Programme). Credits achieved from ability enhancement/audit courses and from *Extra credit Activities* are not counted for SGPA or CGPA.

11. Ability Enhancement courses/Audit courses:

Every BBA student shall undergo **Ability Enhancement/Audit** courses. There shall be one Audit course with 4 credits each in the first four semesters with a total credit of 16. Environment Studies, Disaster Management, Human Rights/Intellectual Property Rights/ Consumer Protection and Gender Studies/Gerontology are the audit courses to be covered. These courses are not meant for class room study. The students can attain only pass (Grade P) for these courses. At the end of each semester there shall be examination conducted by the college from a pool of questions (Question Bank) set by St. Joseph's College (Autonomous), Devagiri. The students can also attain these credits through online courses like SWAYAM, MOOC etc. (optional).

12. Extra credit Activities:

Extra credits are mandatory for the BBA programme. Extra credits will be awarded to students who participate in activities like NCC, NSS and Swatch Bharath. Those students who could not join in any of the above activities have to undergo Social Service Programme (SSP), St. Joseph's College, Devagiri as per the provisions in the clause 12 of SJCBCSS-UG-2019.

13. Study Tour:

Study tour to an Industrial or Business centre will form part of curriculum. The fourth / fifth semester BBA students of regular colleges shall be taken, under the supervision of faculty members, to a Business or Industrial centre so as to enable them to have firsthand knowledge about location, and operations of the Business or Industry. The report submitted by the students in this respect shall be considered as one of the assignments of the any one of the courses in the concerned semester.

14. Award of Degree:

The successful completion of all the courses (common, core, complementary and open courses) prescribed for the degree programme with 'P' grade shall be the minimum requirement for the award of degree.

15. Disclaimer:

In respect of all other matters, which are not specified in this regulation, regarding the conduct of BBA Programme of St. Joseph's College (Autonomous), Devagiri under St. Joseph's Choice Based Credit and Semester System for Under Graduate, the common regulation for SJCBCSS-UG-2019 will be applicable.

Programme Specific Outcome

PSOs	PROGRAMME SPECIFIC OUTCOMES
PSO1	Ability to define, analyses the solutions for different business problems and using logical reasoning patterns for evaluating information, materials, and data for practical implementation
PSO2	Ability to apply knowledge of management theories and practices to solve business problems
PSO3	Ability to use analytical and critical thinking tools for business decision making
PSO4	Apply ethical principles and commitment towards professional ethics and responsibility
PSO5	Provides a wide knowledge of all disciplines of the course and training in management of both animate and inanimate entities and develops leadership skills
PSO6	Enables students to effectively communicate business issues, management concepts, plans and decisions both in oral and written form using appropriate supportive technologies
PSO7	Promotes entrepreneurship by providing understanding of the fundamentals of creating and managing innovation, new business development, and high-growth potential entities
PSO8	Ability to demonstrate technical competence in domestic and global arena of business through the study of major disciplines within the fields of business
PSO9	Equips students to demonstrate the capabilities required to apply cross-functional business knowledge and technologies in solving real-world business problems
PSO10	Ability to use appropriate techniques to effectively manage business challenges

SEMESTER I
Core Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA1B01T: MANAGEMENT THEORY AND PRACTICES

Hour per week: 6
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Course Objective:

This course intends to develop conceptual knowledge of Business Management. The study approach also enables students to understand and analyze practical aspects of management to become skilled manager in a corporate business set up.

Learning outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Discuss different schools of management thought
CO2	Understand apply the concepts of planning, organizing, staffing and controlling for effective management
CO3	Aware and apply the ethically and socially responsible behaviour in Management.
CO4	Aware and pursue the modern management practices in business

Module I : Evolution of Management: Concept and nature of management -Approaches to management: Classical approach - Scientific, Administrative and Bureaucratic - Neoclassical approach: Human relation and Behavioural - Modern approach: Quantitative, System and Contingency. **18 hours**

Module II : Management Process: Basic roles and skills of manager–Levels of management- Overview of functions of management: planning, organizing, staffing, directing and control - Nature and elements of planning, planning types –MBO - Strategic planning and decision making- Organizing – Division of labour and work specialization, Delegation, Decentralization, Span of management and Departmentation. **25 hours**

Module III : Staffing, Directing and Control: Staffing-Meaning and Importance - Factors affecting and functions of staffing - Directing–Meaning, importance and features of directing - Controlling– Meaning and importance, characteristics and types of controlling-Steps in control process- Techniques of control **25 hours**

Module IV : Modern Practices in Management: Total Quality Management (TQM), Kaizen, Lean Management - Business Process Re-engineering-Open Book Management. **10 hours**

Module V : Ethics and Social Responsibility: Managerial ethics - Factors affecting ethical choices - Ethical issues and ethical dilemma in business - Corporate Social Responsibility (CSR) – Stakeholders - Corporate Philanthropy-Managing company ethics and social responsibility - Concept of Corporate Governance - Indian Ethos for Management - Value-oriented Holistic Management. **18 hours**

Reference Books:

1. Koontz, Hand Wechrich, H. Management, Tata McGraw Hill, N.Y.
2. P. Robbins Stephen & Coulter Mary, Management, Pearson Education Asia, New Delhi.
- 3..Prasad, L. M, Principles and Practice of Management, Sultan Chand & Sons-New Delhi.
4. Sherlekar, Management (Value-Oriented Holistic Approach) Himalaya Publishing House, Mumbai.
5. Khandewal, N.M, Indian Ethos and Values for Managers, Himalaya Publishing House, Mumbai.

Complementary Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA1C01T: MANAGERIAL ECONOMICS

Hour per week: 5

Marks: 100(Internal: 20, External: 80)

Credits: 4

Examination: 2.5 Hours

Course Objective:

This course aims to acquaint the students with the economic concepts and principles relevant for business decisions. It also intends to enable the students to apply the economic principles in managerial decisions.

Learning Outcome: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Acquire knowledge regarding relevant economic concepts applicable in managerial decisions
CO2	Design competition strategies, including costing, pricing, product differentiation and market environment according to the natures of products and the structures of the markets
CO3	Make optimal business decisions by integrating the concepts of economics

Module I: Introduction to Managerial Economics: Meaning, Definition, Nature, Scope and Principles of Managerial Economics. Value Maximisation- Limitations: Sales Maximisation Model and Utility Maximisation Model.

10 Hours

Module II: Demand And Supply : Meaning and Determinants of Demand; Demand Function; Law of Demand; Demand Schedule, Demand Curve; Movement along the Demand Curve, Shifts of Demand Curve; Elasticity of Demand: Price, Income and Cross Elasticity; Importance and Methods of Demand Forecasting. Utility: Concept, Marginal Utility, Law of Diminishing Marginal Utility. Supply: Meaning and Determinants; Law of Supply; Supply Schedule, Supply Curve; Movements on the Supply Curve, Shifts in Supply Curve; Elasticity of Supply.

20 Hours

Module III: Production and Cost: Factors of Production, Production Function; Total, Average and Marginal Product; Law of Variable Proportions; Returns to Scale; Production Optimisation; Isoquants. Cost Concepts; Cost Function; Long Run and Short Run Cost Functions, Economies and Diseconomies of Scale.

20 hours

Module IV: Market Structures and Price-Output Determination: Meaning of Market; Types of Market Structures; Concepts of Revenue; Demand and Revenue Relationship. Price and Output Decisions under Perfect Competition, Monopoly and Monopolistic Competition; Pricing Under Oligopoly: Kinked Demand Curve, Price Leadership.

15 Hours

Module V: Business Cycle: Concept, Definition, Features, Types and Phases of Business Cycle. Effects of Business Cycle and Controls of Business Cycle. Economic Forecasting for Business: Economic and Business Forecasting, Uses of Economic Forecasts, Methods of Economic Forecasting, Selecting a Forecast, Evaluating Forecasts.

15 Hours

Reference Books:

1. H. Craig Petersen , W. Cris Lewis and Sudhir K Jain, Managerial Economics, Pearson Education.
2. Christopher Thomas and S. Charles Maurice, Managerial Economics, McGraw-Hill.
3. D.N. Dwivedi, Managerial Economics, Vikas publishing.
4. Dominich Salvatore , Managerial Economics, Oxford University Press.
5. P L Mehta , Managerial Economics, Sultan Chand & Sons.
6. Piyali Ghosh Geetika and Purba Roy Chowdhury, Managerial Economics, McGraw-Hill.
7. Thomas, Managerial Economics: Concepts And Applications, McGraw-Hill

SEMESTER II
Core course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA2B02T: FINANCIAL ACCOUNTING

Hour per week: 6
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objectives:

This course aims to equip the students with skills for preparing books of accounts of business organisation. It also aims to enrich the students to prepare the financial statements of proprietary organisations. Modules in this course also intent to provide knowledge to the students in respect of accounting of issue of securities, accounting for hire purchase transactions and the accounting of branches.

Learning outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Discuss and apply fundamental accounting concepts, principles and conventions
CO2	Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business
CO3	Record accounting transactions in respect of hire purchase and instalment system and branches.

Module I: Introduction: Nature, Scope, Objects and Limitations of Financial Accounting– Accounting Concepts and Conventions - An overview of accounting process (from recording of business transactions to preparation of Trial Balance). **18 hours**

Module II: Final Accounts of Proprietary Concerns: Preparation of final accounts of sole proprietor and partnership with adjustments. **24 hours**

Module III: Accounting for Hire Purchase and Instalment System: Hire Purchase: Meaning, features - Distinction between hire purchase and sale - Interest calculation - Recording of transaction in the books of both parties - default and repossession - Instalment system: features – Distinction between hire purchase and instalment. **18 hours**

Module IV: Branch Accounts: Features, Objects and Types of branches - Accounting for dependent branches: Account systems – Stock and debtors system - Independent branch: features - Preparation of consolidated profit and loss account and balance sheet **18 hours**

Module V: Issue of Shares and Debentures: Equity shares - Accounting for issue, forfeiture, and re-issue of forfeited shares - Accounting for issue of bonus shares and right shares - Accounting for issue of debentures. **18 hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Asish K Bhattacharyya, Essentials of Financial Accounting, PHI Learning Pvt.Ltd.
2. Shukla, M.C., T.S. Grewal and S.C. Gupta: Advanced Accounts, S. Chand & Co.
3. S.N. Maheshwari, S.N. Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
4. P.C. Tulasian: Introduction to Accounting, Pearson Education.
5. Ashok Sehgal and Deepak Sehgal: Fundamentals of Financial Accounting, Taxmann Allied Services (P) Ltd.
6. Narayanaswamy, R. Financial Accounting: A Managerial Perspective, PHI Learning Pvt.Ltd.
7. Jain & Narang: Financial Accounting, Kalyani Publishers.
8. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand & Sons.

Core course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA2B03T: MARKETING MANAGEMENT

Hours per week: 5

Marks: 100(Internal: 20, External: 80)

Credits: 4

Examination: 2.5 Hours

Objectives:

This course aims to orient the students with the marketing principles and also to familiarize them with the process of marketing in modern business firm.

Learning Outcome: On completing the course students will be able to

COs	COURSE OUTCOMES
CO1	Understand and develop insights and knowledge base of various concepts that driving marketing strategies.
CO2	Develop skills in organizing for effective marketing and in implementing the market planning process

Module I: Introduction: Marketing Concept and its Evolution; Nature, Scope and Importance of Marketing; Role of Marketing in Modern Business; Marketing Mix: Four Ps-Extended Ps; Marketing Information Systems; Strategic Marketing Planning – An Overview. **10 Hours**

Module II: Consumer Behaviour: Concept and Determinants of Consumer Behavior – Buying Decision Process - Buying Motives - Buying Roles. Market Segmentation: Concept and Need; Principles; Basis for the Segmentation. Target Marketing and Positioning - Positioning Tools and Strategies. **15 Hours**

Module III: Product and Price: Concept of Product; Consumer and Industrial Goods; Product Line and Product Mix Decisions; Product Life Cycle- Meaning and Stages; Product Planning and Development: Concept and Steps. Packaging- Role and Functions; Branding: Concept and Elements; Price: Concept and Importance, Factors Affecting Price. Pricing Strategies: Price Discrimination, Price Skimming, Penetration Pricing and Discounts. Pricing Methods: Cost Based, Competitor Based and Demand Based Pricing. **20Hours**

Module IV: Promotion: Meaning and Importance, Promotion Mix: Advertising- Definition Features and Functions; Advertising Media Legal and Ethical Aspects of Advertising; Personal Selling: Meaning, Functions and Steps; Role of a Salesman in Selling Process - Characteristics of a Good Salesman; Publicity and Public Relations. Sales Promotion: Meaning, Nature and Functions; Types of Sales Promotion- Sales Promotion Techniques **20 Hours**

Module V: Distribution: Meaning And Importance - Stages of Distribution - Product Distribution Channels: Concept and Functions of Channels; Role of Intermediaries- Retailing of Products: Formats- Unorganized and Organized; Department Stores, Supermarkets, Hyper Markets, Chain Stores, and Electronic Retailing **15 Hours**

Reference Books:

1. Kotler, Philip: Marketing Management; Prentice Hall, New Jersey.
2. Condiff E.W. and Still, R.R., Basic Marketing Concepts, Decisions and Strategy; Prentice Hal of India, New Delhi.
3. Stanton W.J., Etzel Michael J and Walter Bruce J; Fundamentals of Marketing; McGraw Hill, NY
4. Rorsiter Johan R, Percy Larry: Advertising and Promotion Management; McGraw Hill, New York.
5. Aaker, David and Myers Johan G, et. al.: Advertising Management; Prentice Hall of India; New
6. Ramaswamy, Namakumari, Marketing Management, Mcgraw Hill Education.
7. RajanSaxena ,Marketing Management ,Tata Mcgraw Hill Education.
8. C.N.Sontakki, Marketing Management, Kalyani Publishers.

SEMESTER III
General Course
BACHELOR OF BUSINESS ADMINISTRATION
GBCM3A01T: BASIC NUMERICAL METHODS

Lecture Hours per week: 5

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

Objectives:

To enable the students to acquire knowledge of numerical equations, matrices progressions, financial mathematics and descriptive statistics.

Learning Outcome:

COs	COURSE OUTCOMES
CO1	On completing the course, the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications

Module I: Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula
(10 Hours)

Module II Matrices: Introduction-type of matrices-- trace and transpose and determinants -matrix operations –adjoint and inverse –rank- solving equations by matrices: Cramer’s Rule(not more than Three variables).
(15 Hours)

Module III Sequence, Series and Progression: Concepts and differences - Arithmetic progression- nth term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- ‘n’th term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression.
(20 Hours)

Module IV Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest. Future value and Present Value; Annuity and Perpetuity . Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity. Compound annual growth rate- computation of Equated Monthly Instalments (EMI).
(15 Hours)

Module V: Descriptive Statistics: Measures of Central Tendency–Mean: Arithmetic mean ,Geometric mean and Harmonic Mean- Median ,Mode and other position values. Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation. Measures of Skewness and Kurtosis.
(20 Hours)

Reference Books

1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Business Statistics – G. C. Beri (Tata McGraw Hill)
5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House)
6. SP Gupta ,Statistical Methods, Sultan Chand
7. Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.
8. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
9. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata McGraw Hill,

(Theory and problems may be in the ratio of 20% and 80% respectively. An over view of the topics is expected and only simple problems shall be given)

General Course
BACHELOR OF BUSINESS ADMINISTRATION
GBCM3A02T: PROFESSIONAL BUSINESS SKILLS

Lecture Hours per week: 4
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objectives:

To update and expand basic Informatics skills of the students.

To equip the students to effectively utilize the digital knowledge resources for their study.

Learning Outcome:

COs	COURSE OUTCOMES
CO1	Aids in acquisition of knowledge on basic informatics skills among students
CO2	To effectively utilize the digital repositories available, to enhance their knowledge in different areas
CO3	Helps to familiarize the students with the mechanism of conducting business transactions through electronic media
CO4	Enable the students to understand various types of softwares available in the market for dealing with different needs of the society
CO5	Makes the students aware of Socio-cyber Informatics and Digital Marketing
CO6	Makes them aware of academic websites and the way to access the same

Module I: Professionalism: Meaning -Definition – Characteristics - Traits and Qualities of a good professionals - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation -- Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email etiquette: format - rules – dos and don'ts - Technical Documentation: Standards – Types **(13 Hours)**

Module II: E-Learning: Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-learning- different approaches for e-Learning delivery - E-learning in India **(12 Hours)**

Module III: Business Data Analysis : Features of New Generation Computers–Concept of data analysis – Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics **(16 Hours)**

Module IV: Socio_Cyber Informatics: IT and society - Digital Divide–Digital natives–Cyberspace–New opportunities and threats - Cyber ethics - Cyber crimes -Types - Cyber Laws – Organisations related with cyber laws–Cyber addictions - Information overload - Health issues - e-waste and Green Computing –Recent E-governance initiatives in India **(10 Hours)**

Module V: Digital Marketing : Introduction to Digital marketing Environment–meaning &Concept – Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising. Top e-commerce websites around the world and its scenario in India. PPC (Pay Per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads **(13 Hours)**

References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli&EmmaMinoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd,2009
7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page,3rd Edition,2014
7. Jonah Berger, Contagious Why things catch on,Simon&Schuster,2013
8. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
10. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
11. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
12. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
13. Data Mining: Concepts and Techniques”, Morgan Kaufmann Publication, 3rd Edition, 2011
Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O’ Reilly Media Publication, 2013

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA3B04T: CORPORATE ACCOUNTING

Lecture Hours per week: 6
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objectives: The course acquaints the students with the knowledge about corporate accounting. The modules introduce the fundamental Indian accounting standard and equip the students with skills for preparing corporate accounts.

Learning outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Understand and apply fundamental IndASs on inventories, PPE, provisions, income tax, borrowing cost and intangible assets
CO2	Prepare annual financial statements for companies and compute accounting ratios.
CO3	Record accounting transactions in respect of redemption of preference shares and debentures

Module I : Financial Reporting Standards: Concept of accounting standard - International Financial Reporting Standards (IFRS) and Indian Accounting Standards-IFRS convergence in India - List of IFRS and IndAS with objectives - Conceptual framework - Elements of financial statements - Recognition, Measurements, Presentation and Disclosure.

14 Hours

Module II : IFRS Converged Indian Accounting Standards: Concept of IndAS- Objective, Scope, Recognition and Measurement of : Inventories (Ind AS 2), Income tax (IndAS 12), Accounting for tangible non-current assets (IndAS 16), Borrowing costs (IndAS 23), Provisions, Contingent liabilities and Contingent assets (IndAS 37), Accounting for intangible assets (IndAS 38). (Basic problems only)

25 Hours

Module III: Redumption of Securities: Redemption of Preference Shares–Rules and Accounting - Redemption of Debentures – Important Provisions - Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum- and ex-interest).

16 Hours

Module IV: Preparation of Financial Statements: Contents of financial statements of a joint stock company as per the Companies Act 2013 – Preparation of Statement of Profit & Loss, Statement of changes in equity, Balance Sheet (IndAS1) and Cash flow statement (IndAS7).

25 Hours

Module V : Accounting Ratios: Concept of ratio–Accounting ratio–Meaning, Uses and Limitations – Classification of Accounting Ratios - Computation of Profitability Ratios, Liquidity Ratios, Solvency Ratios and Activity Ratios.

16 Hours

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
5. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume 2, Taxmann, New Delhi.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. P.C. Tulasian, Introduction to Accounting, Pearson Education.

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA3B05T: FINANCIAL MANAGEMENT

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objective:

This course aims to enable students to understand the basic concepts of financial Management and make them aware of major decisional areas of financial management.

Learning Outcome : On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Understand and develop insights and knowledge base of various concepts of finance
CO2	Develop skills for effective Financial, Investment and Dividend decisions making,

Module I : Introduction to Finance: Meaning of Finance–Business Finance–Finance Function–Organization Structure of Finance - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager. **10 Hours**

Module II : Financing Decision: Meaning, Importance and Classification of Capital Structure; Finance Structure and Capital Structure; Factors Influencing Capital Structure – Optimum Capital Structure; EBIT- EPS Analysis. Leverages: Operating, Financial and Combined Leverages. Cost of Capital: Concept and Importance; Types of Cost of Capital: Computation of Component and Composite Cost of Capital. **20 Hours**

Module III : Investment Decision: Meaning and Importance of Capital Budgeting–Features–Process – Techniques of Capital Budgeting: Concept and Computation of Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. **20 Hours**

Module IV : Working Capital Management- Concepts and Significance of Working Capital–Evils of Excess and Inadequate Working Capital – Determinants of Working Capital – Estimation of Working Capital - Sources of Working Capital -A Brief Overview of Cash Management – Receivables Management and Inventory Management. **20 Hours**

Module V : Dividend Decision: Dividend - Meaning and Types; Dividend policy : Meaning and Objectives- Issues Involved in Dividend Policy-Determinants of Dividend Policy – Types of Dividend Policy –Dividend Policy and Value of Firm. **10 Hours**

(Theory and problems may be in the ratio of 50% and 50% respectively)

References Books:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill.
2. I. M Pandey, Financial Management, Vikas Publication.
3. Khan and Jain, Financial Management, Tata McGraw Hill.
4. Sharma and Sashi Gupta, Financial Management, Kalyani.
5. S. N Maheshwari, Financial Management. Sultan Chand.
6. R. M. Srivastava : Financial Management , Himalaya Publishers.

Complementary Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA3C02T: BUSINESS REGULATIONS

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objective:

This course aims to familiarize the students with major statutes affecting the operations of business organizations.

Learning Outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Interpret statutory provisions related to business laws
CO2	Analyze legal issues arising in day-to-day business operations prevalent in India
CO3	Evaluate the core concepts in the legal structure of business organizations
CO4	Discuss possible solutions to issues in organizations in the frame work of business laws

Module I : Business Laws: Introduction–Nature of Business Law–Meaning and definition –Indian Contract Act, 1872: Contract – Definition – Essentials of valid contract - Classification of contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent –Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Void agreements – Discharge of contract – Breach of contract and remedies – Contingent Contracts-Quasi Contract. **20 Hours**

Module II : Special Contracts: Contract of Indemnity: Meaning - Nature – Right of indemnity holder and indemnifier – Contract of Guarantee : Meaning – Nature - Rights and liabilities of surety – Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee – Contract of Agency : Creation of agency – Delegation of authority - Duties and liabilities of principal and agent – Termination of agency. **20 Hours**

Module III : Sale of Goods Act 1930: Contract for sale of goods–Essentials of a contract of sale– Conditions and Warranties – Caveat emptor – Sale by non owners – Rules as to delivery of goods – Un paid seller and his rights. **10 Hours**

Module IV : The Consumer Protection Act 1986: Objects and scope–Definition of consumer and consumer dispute – Complaint – Goods - Service - Unfair trade practices – Restrictive trade practices - Rights of consumers – Consumer Protection Council – Consumer Disputes Redressal Agencies: District Forum, State Commission, National Commission. **10 Hours**

Module V : Competition and Information Laws: The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, Components of Competition Act, CCI, CAT, Offences and Penalties under the Act - Right to Information Act 2005: Objectives of the RTI Act, Scope, Suo-Moto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act. **20 Hours**

Reference Books:

1. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
2. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi
3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.
4. Chandha P.R: Business Law; Galgotia, New Delhi.
5. Desai T.R.: Indian Contract Act, Sale of Goods Act and.
6. VidhiMadaanChadda, Competition Act, 2002 Law and Practice,Bloomsbury.
7. Government of India: Right to Information Act, 2005.
8. P. K Das, Right to Information Act, 2005,Universal Law Publishing.
9. Relevant Bare Acts.

SEMESTER IV
General Course
BACHELOR OF BUSINESS ADMINISTRATION
GBCM4A03T - ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objectives:

- To familiarize the students with the concept of entrepreneurship.
- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

Learning Outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Aids in developing entrepreneurial talents and skills
CO2	Helps to know how to set up an enterprise
CO3	Helps to identify the institutions which offer Entrepreneurship Development Programme
CO4	Develop interest in the students to attend entrepreneurship development programme
CO5	Helps to know the basic idea behind project management
CO6	Helps to develop skill in preparing and presenting a Project report
CO7	Helps them to Identify the importance and problems faced by women entrepreneurs
CO8	Creates awareness about MSME (Micro Small and Medium enterprises)
CO9	Helps in accumulating knowledge regarding the various assistances available through development and financial institutions for the establishment of entrepreneurship
CO10	Creates a basic awareness about the incubation centres and motivates them to apply for incubation facilities through the development of innovative project ideas

Module 1: Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes - Objectives of EDP - Methods of training - Phases of EDP.
(10Hours)

Module 2: Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy

Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park- Functions of techno park Incentives- Importance- Classification of incentives – Subsidy - Types of Subsidy
(18 Hours)

Module 3: Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness- Causes –Remedies- Registration of SSI
(18 Hours,)

Module 4: Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship– Criteria for selecting particular project- Generating project ideas-Market and demand analysis- Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis- Government regulations for project clearance-Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises- Location decision- Significance.
(16 Hours)

Module 5: Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performance of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course).
(18 Hours)

Books Recommended:

1. Shukla M.B. Entrepreneurship and small Business Management, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi.
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing, Delhi
5. C.N. Sontakki, Project Management, Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, New Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
9. MSME Act 2006.

General Course
BACHELOR OF BUSINESS ADMINISTRATION
GBCM4A04T: BANKING AND INSURANCE

Lecture Hours per week: 4
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objectives:

- To enable the students to acquire knowledge about basics of Banking and Insurance.
- To familiarize the students with the modern trends in banking.

Learning Outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Knowledge and understanding of central banking
CO2	Knowledge and understanding of role of RBI as central bank
CO3	Comparative study of Central banks in other countries
CO4	Knowledge and understanding of international banking operations
CO5	Knowledge and understanding of various financial services
CO6	Knowledge and understanding of various non-banking services
CO7	Knowledge and understanding of Insurance sectors
CO8	To understand the different policies offered by the insurance companies in India
CO9	To help the students to select good policies from the different choices

Module 1 : - Introduction to Banking : Meaning and definition - Origin and development of banking– Customer of a bank - Structure of banking in India - Banks and economic development -Functions of commercial banks (conventional and innovative functions) - Central bank RBI – Functions - Emerging trends in banking. Activity: List out the name of banks as per their different category
Assignment: Procedure for creating an account in a bank **(10 Hours,)**

Module 2 : Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments. Activity / Assignment: Writing of cheque , writing of challan for Demand Draft, Procedures for a Bank Loan. **(15 Hours)**

Module 3 : E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E- cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion. Activity / Assignment:

- Chelan filling for RTGS, EFT and NEFT
- Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards
- Procedure for application or activation of net banking, m-banking and tele-banking.

(15 Hours)

Module 4 : Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance. Activity / Assignment: List out different names of insurance companies

(14 Hours)

Module 5 : Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage.

(10 Hours)

Reference Books:

1. . Jyotsna Sethi and Nishwan Bhatia's *Elements of Banking and Insurance*, published by Phi Learning Private Ltd.
2. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
3. Varshaney: Banking Law and Practice.Sultan Chand
4. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
5. Inderjit Singh, Rakesh Katyal& Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
6. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
10. G. Krishnaswamy : Principles & Practice of Life Insurance
11. Kothari &Bahl: Principles and Pratices of Insurance
12. B.S. Khubchandani, "Practice and Law of Banking",MacMillan India Ltd
13. K.C. Nanda," Credit Banking", Response Book, Sage Publication,

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA4B06T: COST AND MANAGEMENT ACCOUNTING

Lecture Hours per week: 6
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objective:

The objective of the course is to acquaint the students with the basic Concepts and tools of cost and Management Accounting

Learning Outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Understand cost and management accounting concepts and its application for decision making.
CO2	Aware as to cost consciousness and the various methods and techniques of costing

Module I : Cost Accounting: Definition - Meaning and scope - Objectives - Cost classification - Elements of cost - Cost units -Cost centre - Types - Methods and Techniques of Costing - Management Accounting: Meaning and scope - Objectives - Difference between cost Accounting, Financial accounting and Management accounting. **10 Hours**

Module II : Material and Labour: Material- Meaning and types. Computation of: Stock levels-EOQ - Pricing of Issue of materials - FIFO,LIFO, Simple and Weighted Average methods. **Labour:** Computation of Labour cost - Time rate and piece rate system. **18 Hours**

Module III : Overheads and Preparation of Cost Sheet: Overhead- Meaning and Definition– concepts of overhead Allocation, Apportionment and Absorption of overheads. (Simple problems only)Preparation of Cost sheet-Format – objects and methods of cost sheet preparation. **25 Hours**

Module IV : Methods of Costing: - Job order costing: Meaning–Features–preparation of job cost sheet - Process Costing: Meaning – Features- normal and abnormal loss. **18 Hours**

Module V : Marginal Costing & Budgetary Control: Marginal costing- Concept-Meaning and computation of contribution, PV ratio and BEP - Construction of Break Even Chart - Profit planning. Budgetary Control : Concepts of Budget and Budgetary Control- preparation of cash and flexible budget **25 Hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Ravi M Kishore: Cost and Management accounting, Taxmann's Publications
2. Debarshi Bhattacharyya, Cost and Management, Pearson
3. Dr. S.N. Maheswari : Management Accounting, Vikas Publishing
4. S.P.JAIN, K.L.NARANG : Cost Accounting, Kalyani Publishers
5. Sharma and ShahiK Gupta : Management Accounting, Kalyani Publishers.
6. N.K. Prasad : Cost Accounting
7. Horngren : Cost Accounting : A Managerial Emphasis.

Complementary Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA4C03T: CORPORATE REGULATIONS

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objective:

To familiarise the students with corporate law and to make them aware of the applications of importance of company law in the management of organisations.

Learning outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Understand the features and different types of companies Aware as to the formation of companies and also as to different documents of companies
CO2	Understand the share capital and other relevant provisions of the same
CO3	Understand the management, corporate governance, corporate social responsibility and some basic aspects of SEBI
CO4	Understand the provisions of conducting meetings and also the winding up procedure of companies

Module I : Introduction to Companies Act, 2013: Objects of the Act–Salient features of the Act - Meaning and definition of company – Features – Kinds of companies – Private company - Public company – Associate company – Dormant company - One person company – Small company - Government company - Lifting of corporate veil. **10 Hours**

Module II : Formation of Companies : Promotion–Role of promoters–Incorporation–Capital subscription – Commencement of business – Pre-incorporation and provisional contracts - Document of companies: Memorandum of Association – Definition - Contents and alteration - Doctrine of Ultravires – Articles of Association – Definition - Contents and alteration – Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Prospectus – Contents – Statement in lieu of prospectus – Liabilities for misstatement. **20 Hours**

Module III : Share Capital : Shares–Kinds of shares–Public issue of shares–Book building - Allotment of shares - Irregular allotment – Issue prices of shares – Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares – Bonus shares - Shares with differential rights – Share certificate and share warrant - Calls - Forfeiture – Surrender of shares – Buyback of shares – De materialisation and re materialisation of shares – Transfer and transmission of shares – Transfer under Depository system. **15 Hours**

Module IV : Management of Companies : Board and Governance–Directors: Appointment– Position – Powers - Rights - Duties and liabilities – Qualification – Disqualification – Removal of directors – Key Managerial Personnel – Introduction to Corporate Governance – Need and importance of Corporate Governance – Corporate social responsibility - Securities and Exchange Board of India Act 1992 – Objects – Establishment and management of SEBI – Powers and functions of SEBI– Securities Appellate Tribunal (SAT). **20 Hours**

Module V : Company Meetings and Winding up : Requisites of a valid meeting–Statutory meeting – Annual general body meeting – Extra ordinary meeting – Board meetings – Resolutions – Types - Company Secretary : Qualification – appointment – duties - Winding up : Meaning – Modes of winding up – Winding up by Tribunal - Members’ voluntary winding up – Creditors’ voluntary winding up – Liquidator: Powers - Duties and liabilities – Consequences of winding up.

15 Hours

Reference Books:

1. M.C. Shukla&Gulshan :Principles of Company Law, S. Chand and Co., New Delhi.
2. N.D. Kapoor : Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines”, Bharat Law House, New Delhi.
4. M.C. Bhandari : Guide to Company Law Procedures, Lexis NexisInia, New Delhi.
5. Tuteja :Company Administration and Meetings, S. Chand, New Delhi.
6. M.C. Kuchal :Company Law and Secretarial Practice, Vikas Publishing House, New Delhi.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial Practice, Himalaya Publishers, Mumbai.
8. M.C. Kuchal : Secretarial Practice, Vikas Publishing House, New Delhi.
9. AshokBagrial : Secretarial Practice, Vikas Publishing House, New Delhi.
- 10.Relevant Bare Act.

Complementary Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA4C04T: QUANTITATIVE TECHNIQUES FOR BUSINESS

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objective:

To familiarise student with the use quantitative techniques in managerial decision making.

Learning Outcome : On completing the course students will be able to

COs	COURSE OUTCOMES
CO1	Understand and develop insights and knowledge base of various concepts of Quantitative Techniques.
CO2	Develop skills for effectively analyze and apply Quantitative Techniques in decision making

Module I : Quantitative Techniques: Introduction - Meaning and Definition—Classification of QT -QT and other disciplines – Application of QT in business – Limitations. **05 Hours**

Module II : Time Series and Index Number: Meaning and Significance—Utility, Components of Time Series- Measurement of Trend: Method of Least Squares, Parabolic Trend and Logarithmic Trend- 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. **20 Hours**

Module III : Correlation and Regression Analysis: Correlation:- Meaning, significance and types; Methods of Simple correlation - Karl Pearson’s coefficient of correlation, Spearman’s Rank correlation - Regression -Meaning and significance; Regression vs. Correlation - Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate. **20 Hours**

Module IV : Probability:—Concept of Probability—Meaning and Definition—Approaches to Probability Theorems of Probability—Addition Theorem— Multiplication Theorem—Conditional Probability—Inverse Probability—Bayes’ Theorem - Sets Theory: Meaning of Set - Set Operation – Venn Diagrams. **20 Hours**

Module V : Theoretical Distribution: Binomial Distribution—Basic Assumptions and Characteristics – Fitting of Binomial Distribution – Poisson Distribution – Characteristics - Fitting of Poisson Distribution – Normal Distribution – Features and Properties – Standard Normal Curve. **15 Hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand.
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, Statistics For Managemet, Tata McGraw Hill.
5. J.K. Sharma, Business Statstics: Pearson.
6. Anderson Sweeney Williams, Statistics for Business and Economics, Thomson.
7. Levine Krebiel & Bevenson, Business Statistics, Pearson edition, Delhi.

SEMESTER V
Core Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA5B07T: BUSINESS RESEARCH METHODS

Lecture Hours per week: 4
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objective:

To provide an insight into the fundamentals of business research and to acquire practical knowledge and required skills in carrying out research which they are expected to possess when they enter the industry as practitioners

Learning Outcomes: On completing the course students will be able to

COs	COURSE OUTCOMES
CO1	Understand and develop insights and knowledge base of various concepts in Research.
CO2	Develop skills for conducting business research

Module I : Business Research: Meaning and Definition - Features of Business Research–Phases of Business Research .Theory Building -Induction and Deduction Theory - Concept - Operational Definition - Variable – Proposition. Hypothesis – Types of Hypothesis. Types of Business Research: Basic and Applied – Exploratory - Descriptive and Causal. **10 Hours**

Module II : Research Design: Research Design - Research Problem Identification–Identifying Research Gap – Setting Of Objectives And Hypotheses – Identifying The Variables - Dependent - Independent And Intervening Variables – Sampling Plan – Sample Size – Sampling Methods –Steps In Developing A Research Design. **15Hours**

Module III : Data and Method of Research: Types of Data–Primary Data: Meaning–Sources. Secondary Data- Meaning - Sources of Secondary Data- Limitation of Secondary Data. Exploratory Research: Objectives - Methods - Experience Survey - Secondary Data Analysis - Case Study - Pilot Study by Focus Group Interview. Method of Primary Data Collection: Survey- Types of Survey- Measurement and Scaling: Nominal - Ordinal – Interval and Ratio Scale – Criteria for Good Measurement – Reliability and Validity. Survey Instrument: Questionnaire and Schedule- Essentials of a Good Survey Instrument. **15Hours**

Module IV : Data Processing and Analysis: Processing Stages - Editing-Coding and Data Entry– Descriptive Analysis under Different Types of Measurements - Percentages - Frequency Table - Contingency Table - Graphs - Measures of Central Tendency ,dispersion and Index Number - Interpretation. **10 Hours**

Module V : Report Writing and Presentation: Research Report - Types of Reports–Content of Report – Style of Reporting – Steps in Drafting Reports – Qualities of a Good Report – Documentation – Citation – Footnotes – References – Bibliography – APA and MLA - Formats in Writing References and Bibliography. **14 Hours**

Reference Books:

1. Donald R. Cooper and Pamela S. Schindler: Business Research Methods. Latest Edition, Irwin Mcgraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David White: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi.
3. Kothari C. R., Research Methodology: Methods And Techniques, New Age International Publishers, New Delhi.
4. Neresh K. Malhotra: Marketing Research, Latest Edition. Pearson Education.
5. William G. Zikmund, Business Research Methods, Thomson.
6. Wilkinson T.S. and Bhandarkar P.L, Methodology and Techniques of Social Research, Himalaya Publishers.
7. John W. Best And James V. Khan, Research in Education.
8. Singh A. K., Tests, Measurements and Research Methods In Behavioral Scienc

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA5B08T: HUMAN RESOURCES MANAGEMENT

Lecture Hours per week: 4

Marks: 100(Internal: 20, External: 80)

Credits: 4

Examination: 2.5 Hours

Objectives:

To give a conceptual understanding of human resource practices in organizations.

Learning Outcome : On completing the course students will be able to :

COs	COURSE OUTCOMES
CO1	Understand and develop insights and knowledge base of various concepts and Functions of Human Resource Management
CO2	Learn the latest trends in Human Resource Management

Module I : Introduction to Human Resource Management: Meaning, definition, importance, scope and objectives of HRM; Evolution and development of HRM; Approaches to HRM- Personal management Vs Human Resource Management; HRM and competitive advantage. HR department-organizational composition, role, functions **12 Hours**

Module II : Procurement of HR: Meaning and Importance of HR planning ; Job analysis---process of job analysis, job description, job specification, methods of job analysis; Conventional Vs strategic planning; Recruitment – concept, sources ; Selection – concept , Difference between recruitment and selection, process- test, interview, placement, induction and socialization; retention. **12 Hours**

Module III : Training and Development : Concepts, Importance; Training and development methods- Apprenticeship, Understudy, Job rotation, Vestibule training, case study, role playing, sensitivity training, In basket , management games, conferences and seminars, coaching and mentoring; Management Development Programs; Training process outsourcing. **14 Hours**

Module IV : Performance Appraisal, and Compensation: Performance appraisal -need and Importance, objectives, process and methods. Compensation- Objective, Principles, classification, factors Influencing Employee Compensation. **12 Hours**

Module V : Overview of HRM Trends and Challenges: Strategic HRM, Electronic HRM, Green HRM, Human Resource Information System, HR Audit, workforce diversity, downsizing, work life balance, Labour localisation. **14 Hours**

Reference Books:

- 1.Dessler, Human Resource Management, Prentice Hall of India.
2. D.A.DeCenzo and S. P. Robbins,S.L Verhulust, Human Resource Management, Wiley.
3. GrayDesler,BijuVarkkey, Human Resource Management,Pearson Education.
4. K.Asathappa,Human Resource Management Text and Cases, McGraw Hill Education.
5. VSP Rao, Human Resource Management, Excel Books.

Core course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA5B09T: OPERATIONS MANAGEMENT

Lecture Hours per week: 4

Marks: 100(Internal: 20, External: 80)

Credits: 4

Examination: 2.5 Hours

Objectives: To familiarize the students with the concepts, tools and practices of operations management and to learn about the decisions and processes of operations management in a business firm.

Learning Outcomes: On learning the course the students will be able to:

COs	COURSE OUTCOMES
CO1	Understand the different concepts of operation Management.
CO2	Acquire the knowledge to make plans at the operational level of an industry

Module I : Operations Management: meaning, scope and objectives—OM decisions-historical evolution of OM - interaction of operations management with other areas—manufacturing and non manufacturing operations and their characteristics. **12 Hours**

Module II : Facilities Planning: plant location—factors determining plant location—Product design & Process selection- Types of Processes- Plant layout— Product layout, Process layout, Cellular layout & Fixed position layout—Assembly line balancing- materials handling equipments. **14 Hours**

Module III : Capacity Planning: Types of capacity—maintenance management—types of maintenance -work study—method study & work measurement, work measurement techniques – Time & Motion Study- Components of Time Study. **12 Hours**

Module IV : Aggregate Planning: Master production schedule (MPS)—Material requirement planning (MRP) - Objectives. Elements of MRP- Inputs, outputs- Inventory management – opposing views of inventory, reorder point, safety stock, lead time, Basic EOQ model, Inventory classification models. **14 Hours**

Module V : Quality Control—Concept of quality—quality planning—statistical quality control—control charts(X chart and R chart Only)— Seven Tools of Analysis –Control Chart, Pareto Diagram, Ishikawa Diagram, Histogram, Flow Charts, Scatter Diagram, and Stratification- Concept of quality circles. **12 hours**

References:

1. Russell, Roberta S, and Bernard W.Taylor III, Operations Management, Pearson Education, New Delhi.
2. Chase: Operations Management for Competitive Advantage, Tata McGraw Hill, New Delhi.
3. Buffa, E.S., 'Modern Production Management', New York, John Wiley.
4. Adam, E.E. and Ebert, R.J., 'Production and Operations Management' Prentice Hall of India, New Delhi.
5. Chary, S.,N., Production and Operations Management', Tata McGraw Hill, New Delhi.
6. Norman Gaither, Greg Fraizer, Operations Management, CENGAGE Learning.
7. Kanishka Bedi, Production & Operations Management, Oxford University Press.

SEMESTER VI
Core Course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA6B12T: ORGANISATIONAL BEHAVIOR

Lecture Hours per week: 6

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

Objectives:

- To familiarize the students with the basic concepts of individual behaviour and organizational behaviour
- To enable the students to catch an idea about inter-personal and group behaviour
- To acquire knowledge regarding the organizational change and organizational development

Learning Outcomes: On learning the course the students will be able to-

COs	COURSE OUTCOMES
CO1	Understand the different concepts of Organisational Behaviour
CO2	Analyse individual and group behaviour
CO3	Understand and deal with organisational change, development and stress

Module I : Organizational Behaviour(OB): Meaning-Features-Nature and Scope of OB-The Basic Assumptions of OB, Major Disciplines and their Contributions to OB; Concepts of Strategic Organisational Behaviour and International Organisational Behaviour. **15Hours**

ModuleII : Individual Behaviour: Factors Affecting Individual Behaviour-Basic Psychological Process—Personality, Determinants Of Personality—Personality Traits—Perception, Perceptual Process-Factors Affecting Perception—Learning, Theories of Learning—Social Learning-Learning Curve. **15 Hours**

Module III : Group: Concept of Group Dynamics—Features of Group—Types of Group Behaviour—Formal and Informal Group Behaviour—Group Norms—Group Cohesiveness. Teamwork- Types of Teams-Team Building-Team Roles- Team Norms- Team Cohesiveness. **15 Hours**

Module IV : Motivation and Leadership: Motivation- Concept, Theories-Maslow’s, Hertzberg’s and McGregor’s, X and Y theories); Financial and Non Financial Motivation. Leadership-Types— Theories (Trait theory, Michigan Studies and Fiedler’s Contingency Model);Modern Approach to Leadership Theories—Leadership Styles. **20 Hours**

Module V : Stress Management—Meaning, Types of Stress—Causes of Stress Consequences of Work Stress- Conflict, Types of Conflicts— Levels of Conflict, Conflict Resolution-Organisational Development—Meaning, Need, Benefits and Limitations -Steps in OD - Organizational Changes. **15 Hours**

Reference books:

1. Fred Luthans: Organisational behaviour, McGraw hill Education.
2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization, McGraw hill.
3. Henry Mintzberg: The structure of organization, Prentice Hall.
4. Edwin Gerlof: Organization Theory and Design, McGraw hill.
5. Robin. S. P: Organizational Behaviour, Pearson Education India.
6. Aswathappa: Organizational Behaviour, Himalaya Publishing house.
7. Jai B. Sunhat: Culture and Organisational Behaviour, Sage Texts.

Core course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA6B13T: MANAGEMENT SCIENCE

Lecture Hours per week: 5

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

Objective: To provide a basic knowledge about operations research and to acquaint the students some common operations research tools for various business decision marketing situations.

Learning Outcomes:

COs	COURSE OUTCOMES
CO1	On completion of the course the students will be able to learn different OR techniques useful in managerial decisions.

Module I : Operations Research: Concept - Meaning and Definition–Development of OR– Characteristics of OR – Scope & Objectives of OR – Phases of OR – Techniques of OR – OR and Modern Business Management. **(15 hours)**

Module II : Linear Programming Problem: Meaning & Objective of LP–Applications of LP– Formulation of Mathematical Model to a LPP – Objective function – Constraints – Solution to LPP (Graphical solution only) – Advantages & Disadvantages of LP. **(15 hours)**

Module III : Network Analysis: Meaning and Objectives–Network Techniques–Managerial applications of Network Techniques – PERT & CPM – Network diagram – activity – Event – Dummy Activity – Construction of Network diagram – Numbering of events – Activity & Event times – Float & Slack – Steps in the application of CPM – Critical activity – Finding of critical path & Estimated Duration – Time estimates in PERT – Steps involved in PERT calculations – Difference between PERT & CPM (only simple problems are expected – Crashing of activity timing not expected) **(25 hours)**

Module IV : Decision Theory: Decision making situations–Decision making under certainty - Decision making under uncertainty : Payoff, Regret (Opportunity loss), Maximax criterion – Minimax criterion, Laplace criterion & Hurwicz alpha criterion – Decision making under risk : Expected Monetary Value (EMV) , Expected Opportunity Loss (EOL) , Expected Value of perfect information (EVPI) – Decision making under competition – Game Theory (Theory only) – Decision Tree. **(15 hours)**

Module V : Transportation Model: Structure of Transportation problem–solution for Transportation problem – North West Corner Method (NWCN) – Least Cost Method (LCM) – Vogel's Approximation method (VOM) (Simple problems only). **(10 hours)**

Reference Books:

- 1)– V.K Kapoor, Operation research Techniques for Management Sulthan Chand & Sons.
- 2)– Taha, Operations Research - An Introduction Prentice hall.
- 3)– J.K. Sharma. Operations Research Theory and Application
- 4)– J.K. Sharma, Operations Research Problems and Solutions Macmillan.
- 5)– Paneerselvam, Operations Research Prentice hall of India.

Core course
BACHELOR OF BUSINESS ADMINISTRATION
GBBA6B14T: PROJECT MANAGEMENT

Lecture Hours per week: 3

Credits: 2

Marks: 100(Internal: 15, External: 60)

Objective: To enable the students to acquire basic knowledge of different facets of Project Management.

Learning Outcome : On learning the course the students will be able to-

COs	COURSE OUTCOMES
CO1	Understand the different concepts of managing a project
CO2	Analyse the viability of a project

Module I: Project Management ; Meaning, Characteristics and importance project management; Classification of Projects, Project Life Cycle and its Phases- identification, formulation and implementation . Appraisal of Projects – Market feasibility, technical feasibility, financial feasibility – feasibility report. . Financial Appraisal of a Project – Project Evaluation Techniques – traditional and modern (theory only).
20 Hours

Module II: Project Financing; Project Financing Capital structure, sources of finance Margin money, promoter’s contribution, consortium lending and local syndication by banks, financing through markets and public issues, Term loans and debentures
10 Hours

Module III: Project Implementation and Control: Organizing human resources, systems and procedure for project implementation. Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control
18 Hours

Reference Books

1. Clifford F Gray, Erik W Larson, “Project Management-The Managerial Process” Tata Mcgraw-Hill Publishing Co Ltd
2. Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, Tata McGraw Hill
3. S.Choudhury, Project Management Tata McGraw Hill publishing.,
4. Vasanth Desai, Project Management, Himalaya Publishing House
5. Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd
6. Bhavesh M Patel . Project Management: Strategic Financial Planning, Evaluation, and Control, Vikas Publishing House,

Finance - Specialization
BACHELOR OF BUSINESS ADMINISTRATION
Specialization 1
GBBA5B10T: INCOME TAX

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Objectives:

To impart basic knowledge and equip students with application of principles and provisions of Income Tax Act, 1961 amended up-to-date.

Learning outcome: On completing the course the students will be able to:

COs	COURSE OUTCOMES
CO1	Understand the latest provisions of Income Tax Act Law
CO2	Compute different heads of income as well as total income and tax liability

Module I : Basic concepts: Income - agricultural income–person–assesse–assessment year–previous year - gross total income - total income - maximum marginal rate of tax -Residential status – Scope of total income on the basis of residential status - Exempted income under section.

15 Hours

Module II : Computation of Income Under Different Heads: Salaries–Allowances–Perquisites – Profit in lieu of salary – Gratuity – Pension - Income from house property: Annual Value of House property – Computation under different circumstances – Deduction from annual value.

30 Hours

Module III : Profits and Gains of Business or Profession: Definition - Computation– Allowable expenses and not allowable expenses – General deductions – Provisions relating to Depreciation.

10 Hours

Module IV : Capital Gains: Definition of Capital Assets–Long term and Short term–Transfers– Cost of acquisition – Cost of improvement – Exempted Capital gains. Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provisions.

10 Hours

Module V : Total Income and Tax Computation: Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income of individuals.

15 Hours

(Theory and problems may be in the ratio of 30% and 70% respectively)

Note : The applicability of law for the purpose of examination would be the law in force as on 31st March immediately preceding the academic year.

Reference Books:

1. Dr. Vinod K. Singhania : Direct Taxes – Law and Practice, Taxman publication.
2. B.B. Lal : Direct Taxes, Konark Publisher (P) ltd.
3. BhagwathiPrasad : Direct Taxes – Law and Practice, WishwaPrakashana.
4. Dr. Mehrotra and Dr. Goyal : Direct Taxes – Law and Practice, SahityaBhavan Publication.
5. DinakarPagare : Law and Practice of Income Tax, Sultan Chand and sons. Gaur &Narang :
Income Tax.

BACHELOR OF BUSINESS ADMINISTRATION
Specialization 2
GBBA5B11T: FINANCIAL MARKETS AND INSTITUTIONS

Lecture Hours per week: 5

Marks: 100(Internal: 20, External: 80)

Credits: 4

Examination: 2.5 Hours

Objectives:

To provide basic knowledge about the structure, organisation and working of financial system in India.

Learning Outcome: On completing the course the students will be able to:

COs	COURSE OUTCOMES
CO1	Understand different aspects and components of financial Institutions and financial markets
CO2	This will enable the students to take rational decisions on financial market and institutions.

Module I : Financial System: Meaning and components of financial system: financial markets, financial assets and financial intermediaries. Financial market and capital formation in India.

10 Hours

Module II : Money Market: meaning, importance and role of money market–call money market–treasury bills market – discount market – commercial paper market – certificate of deposit – money market in India –RBI regulation on money market.

15 Hours

Module III :Capital Market: meaning and classification–Government securities market–Industrialloan market – Mortgage market – Credit guarantee market – bond market – DFIs in India: IFCI, SFCs, IDFC, ICICI, SIDBI and NBFCs – role of DFI in industrial development in India.

15 Hours

Module IV : Industrial Securities Market: Primary market–meaning, importance and functions–methods of floating new issues– pricing of issues and book building process. Secondary market and stock exchanges - role and functions – trading mechanism – settlement system – capital market institutions in India: NSE, BSE, NSDL, CDSL, SHCL and STCIL and STCI. Capital market regulations: SEBI – role and functions.

25 Hours

Module V : Derivate Market: Financial derivatives: meaning and functions–classification of derivative instruments – price fixing and insurance contracts – Forwards and Futures: stock and stock index futures – Options and swaps: uses and classifications - derivative markets in India.**15 Hours**

Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons.
7. Gordon E. &Natarajan K.: Financial Markets & Services, Himalaya Publishers.

BACHELOR OF BUSINESS ADMINISTRATION
Specialization 3
GBBA6B15T: FINANCIAL SERVICES

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Course Objective:

the students with an understanding of the various financial services and investment opportunities available in the country

Learning Outcomes: On completion of the course students will be able to:

COs	COURSE OUTCOMES
CO1	Aware of various financial services available in Indian financial system

Module I : Financial Services: Meaning and importance of financial services- classification of financial services- fund based and fee based services- capital market services – stock broking and depository services – regulation of capital market services in India. **10 Hours**

Module II : Fund Investments: Mutual funds-meaning and importance-organisation of mutual funds-types of schemes- fund units and valuation- merits and demerits of mutual funds- mutual fund regulations in India. Pension funds; Exchange Traded Funds (ETFs)-ETF vs Mutual Funds- investment implications of ETF. **20 Hours**

Module III : Investment Banking and Merchant Banking: Meaning, nature and functions of merchant banking – pre and post issue management services – loan syndication- Merchant banking services in India –SEBI merchant bank regulations. **20 Hours**

Module IV : Lease Finance and Venture Capital Finance: Lease finance- meaning and definition- types of lease- merits and demerits of lease financing. Venture capital finance: meaning and importance – risk capital – angel investing, crowd funding and private equity (PE). **15 Hours**

Module V : Credit Rating and Factoring Services: Credit rating–meaning, importance and advantages – rating methodology- credit rating agencies in India. Factoring services – meaning, scope and functions – types of factoring services – forfaiting and international factoring. **15 Hours**

Reference Books:

1. Khan M Y, Financial Services, Tata McGraw-Hill Publishing Co.Ltd New Delhi.
2. Gupta, N K and Monika Chopra, Financial Markets, Institutions and Services, Ane Books India.
3. Bharathi V Pathak, Indian Financial System, Pearson Education, New Delhi.
4. Yogesh Maheswari, Investment Management, PHI New Delhi
5. Avadhani, V A, Security Analysis and Portfolio Management, Himalaya Publishing House.

BACHELOR OF BUSINESS ADMINISTRATION
Specialization 4
GBBA6B16T: INVESTMENT MANAGEMENT

Lecture Hours per week: 5
Marks: 100(Internal: 20, External: 80)

Credits: 4
Examination: 2.5 Hours

Course Objectives:

To familiarise the students with the world of investments and to provide a theoretical framework for the analysis and valuation of investments.

Learning Outcomes: On completion of the course students will be able to:

COs	COURSE OUTCOMES
CO1	Aware of various investment opportunities from an investor's perspective of maximizing return on investment.

Module 1 : Investments: meaning and definition–objectives - factors affecting investment decisions– differences of investment with speculation and gambling - steps in investment process – investment policy and investment avenues. **10 Hours**

Module II : Investment Analysis: return, risk and time value of money–risk-return analysis in investment management: systematic and unsystematic risks- measures of risk and return. **15 Hours**

Module III : Approaches to Investment Valuation: Fundamental analysis – meaning and importance- rationale of fundamental analysis. EIC framework: Analysis of Economy, Industry and Company factors – sources of investment information. **15 Hours**

Module IV : Technical analysis: meaning–trading strategies- Dow theory- Charts and Chart patterns. Efficient Market Hypothesis: weak, semi-strong and strong forms of efficiency-random walk theory – modern portfolio approach. **20 Hours**

Module V : Portfolio management: portfolio analysis–Markowitz model- Capital Asset Pricing Model-portfolio evaluation: Sharpe, Treynor and Jensen performance measures- portfolio revision: active and passive strategies. **20 Hours**

Reference Books:

1. Rustagi RP, Investment Analysis and Portfolio Management, Sultan Chand & sons, NewDelhi.
2. S. Kevin, Portfolio management, Prentice Hall of India Pvt Ltd.
3. Bhalla, Investment analysis, Sultan Chand & Sons New Delhi.
4. Avadhani V A Security Analysis and Portfolio Management, Himalaya Publishing House.
5. Donald E Fisher and Ronald J Jordan, Security Analysis and Portfolio Management, Himalaya Publishing House.
6. Preethi Sing, Investment Management, Himalaya Publishing House, New Delhi.

Open Courses

(for Students from other UG Programmes)

GBBA5D01T: HOSPITALITY MANAGEMENT

Lecture Hours per week: 3

Marks: 75(Internal: 15, External: 60)

Credits: 3

Examination: 2 Hours

Objectives:

- To give a broad overview of the basic concepts of hospitality management and to equip the students to make use of the opportunities in this sector.

Learning outcome :On completing the course the students will be able to:

COs	COURSE OUTCOMES
CO1	Understand the environmental dimensions of the Hospitality Industry.
CO2	Assess the regional prospects for tourism industry and to economically utilize the same

Module I

Introduction to hospitality industry—meaning and definition—historical development of hospitality industry—scope and significance—components of hospitality industry—Tourism industry—Hotel industry—tourism travel industry—domestic and international hospitality industry—Economic aspects of hospitality industry.

15 hours

Module II

Tourism management—tourism planning—steps in planning—organisational structure for tourism industry—directing, communicating, staffing, and controlling tourism activities. Assessing tourism demand—Environmental dimension of tourism—sustainability and conservation policy—tourism marketing—basic concepts of tourism marketing—tourism products—pricing—promotion and tourism retailing.

18 Hours

Module III

Hotel management—basic concepts of hotel management—history of hotel industry—economic significance—functions—classification of hotels--continental—European and American—major hotel chains in India--front office management—facility and event management—service regularity frame work—housekeeping, F&B production and service

15 Hours

References:

- Hotel front office training manual BY Sudhir Andrews
- Principles of hotel front office operation By Sue Baker and others

Open course
GBBA5D02T: E- COMMERCE

Lecture Hours per week: 3
Marks: 75(Internal: 15, External: 60)

Credits: 3
Examination: 2 Hours

Objectives:

To understand the importance of database systems for business management, and, To gain a practical orientation to database development and maintenance.

Learning outcome :On completing the course the students will be able to:

COs	COURSE OUTCOMES
CO1	Understand the practice of Ecommerce, e payment and also the security issues.

Module I : Introduction to E- commerce : Meaning and concept–E- commerce v/s Traditional Commerce–E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure. **15 hours**

Module II : Business models of E – Commerce: Business to Business–Business to customers–customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce. **10 hours**

Module III : Electronic Payment system : Introduction–Online payment systems–prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics. Legal and ethical issues in E- Commerce : Security issues in E- Commerce–Regulatory frame work of E- commerce **23 hours**

References:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi 2002.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi .
3. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi 2003.
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore .
5. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi .
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi .
7. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi 2005.
9. William Stallings: Business Data Communications, Pearson Education, New Delhi 2004.

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Open course
GBBA5D03T: TOURISM MANAGEMENT

Lecture Hours per week: 3
Marks: 75(Internal: 15, External: 60)

Credits: 3
Examination: 2 Hours

Objective :

- To give the students a broad overview of the basic concepts of tourism
- management and to help them to make use of the opportunities in tourism sector

Learning Outcomes: On completing the course students will be able to:

COs	COURSE OUTCOMES
CO1	Know about the significance of tourism development and the role of transport, hotel and travel agencies in developing tourism.

Module I : Tourism Concept & Attraction: Meaning and definition of tourism and tourist- Features of tourism – Socio-Economic and Environmental impacts of tourism - Elements of tourism: Attraction, Accommodation, Accessibility and Amenities. Types of tourism - Classification of tourists. Inventory of tourist attraction- Tourist attractions in Kerala –Majour Hill and Beach Resorts in India- Wildlife and cultural tourist centres in India. **20 Hours**

Module II : Tourist Transport and Travel Agency : Role of transport in tourism - Road, rail, water, and air transport – Role of Railways in tourism - Indian Railways and tourism - Major tourist trains in India - Major airlines in India - An overview of ticketing -Concepts of cruises and Car rental . Travel Agency: Functions and Types of travel agency- Package tour. **15 Hours**

Module III : Tourist Accommodation: Concept of hotel - Role of hotel in tourism – Classification of hotels - Star rating of hotels – Major hotel chains in India- Organizational structure and chart of a major hotel. **13 Hours**

Reference Books:

1. A.K Bhatia, International Tourism, Sterling Publishers
2. P.C. Sinha, Tourism Marketing, Anmol publishers
3. Ratandeep Singh, Infrastructre of Tourism in India, Kaniska
4. Ratandeep Singh , Tourism Marketing , Kaniska
5. Acharya Ram, Tourism and Cultural Heritage of India, ROSA Publication
6. Kishan K.Kamra, Managing Tourist destination, Kanishka
7. Pran Nath Seth ,Sushama Seth Bhat, An Introduction to Travel and Tourism Sterling.

ANNEXURE - I

METHOD OF INDIRECT GRADING

Evaluation (both internal and external) is carried out using Mark system. The Grade on the basis of total internal and external marks will be indicated for each course, for each semester and for the entire programme.

Indirect Grading System in 10 - point scale is as below:

Ten Point Indirect Grading System

Percentage of Marks (Both Internal & External put together)	Grade	Interpretation	Grade point average (G)	Range of grade points	Class
95 and above	O	Outstanding	10	9.5- 10	First class with Distinction
85 to below 95	A+	Excellent	9	8.5-9.49	
75 to below 85	A	Very good	8	7.5 to 8.49	
65 to below 75	B+	Good	7	6.5 to 7.49	First class
55 to below 65	B	Satisfactory	6	5.5 to 6.49	
45 to below 55	C	Average	5	4.5 to 5.49	Second class
35 to below 45	P	Pass	4	3.5 to 4.49	Third class
Below 35	F	Failure	0	0	Fail
Incomplete	I	Incomplete	0	0	Fail
Absent	Ab	Absent	0	0	Fail

Example – 1

SGPA Calculation

Semester 1 Course Code	Course Name	Grade Obtained	Grade Point (G)	Credit (C)	Credit Point (CXG)
XXXXX	XXXXX	A	8	4	32
XXXXX	XXXXX	C	5	3	15
XXXXX	XXXXX	A+	9	4	36
XXXXX	XXXXX	B+	7	3	21
XXXXX	XXXXX	P	4	3	12
XXXXX	XXXXX	C	5	4	20

$$\text{SGPA} = \frac{\text{Sum of the Credit points of all courses in a semester}}{\text{Total Credits in that semester}}$$

$$\text{SGPA} = \frac{32 + 15 + 36 + 21 + 12 + 20}{21}$$

SGPA = 6.476

Percentage of marks of Semester 1 = (SGPA/10) × 100 = 64.76%

Note: The SGPA is corrected to three decimal points and the percentage of marks shall be approximated to two decimal points.

Note: in the event a candidate failing to secure “P” grade in any course in a semester, consolidation of SGPA and CGPA will be made only after obtaining “P” grade in the failed course in the subsequent appearance.

$$\text{CGPA} = \frac{\text{Total Credit points obtained in six semesters}}{\text{Total Credits acquired (120)}}$$

Example

$$\text{CGPA} = \frac{136 + 145 + 161 + 148 + 131 + 141}{120}$$

CGPA = 7.183

Total Percentage of marks = $(\text{CGPA}/10) \times 100$

$$= (7.183/10) \times 100 = 71.83\%$$

$$\text{CGPA of Core Courses} = \frac{\text{Total Credit points obtained for Core Courses}}{\text{Total Credits acquired for Core Courses}}$$

Similarly CGPA of Complementary courses, Open courses, English Common courses and Additional Language Common courses may be calculated and the respective percentage may be calculated. All these must be recorded in the Final Grade Card.

ANNEXURE II

Guidelines for the Evaluation of Projects

1. PROJECT EVALUATION- Regular

- Evaluation of the Project Report shall be done under Mark System.
- The evaluation of the project will be done at two stages:

- a) Internal Assessment (supervising teachers will assess the project and award internal Marks)
- b) External evaluation (external examiner appointed by the College)
- c) Grade for the project will be awarded to candidates, combining the internal and external marks.

The internal to external component's is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

Internal (20% of total)		External (80% of Total)	
Components	Percentage of internal Marks	Components	Percentage of external marks
Originality & Punctuality	20	Relevance of the Topic, Statement of Objectives, Research methodology.	20
Use of data and Methodology	20	Quality of analysis, Tools used for analysis. Findings, Suggestions and conclusion	30
Scheme / Organization of Report	30		
Viva - Voce	30	Viva - Voce	50
Total	100	Total	100

- External Examiners will be appointed by the College in consultation with the Chairperson of the Board.
- Internal Assessment should be completed 2 weeks before the last working day of VI Semester.
- Internal Assessment marks should be published in the Department.
- The Chairman, Board of Examinations, may at his discretion, on urgent requirements, make certain exception in the guidelines for the smooth conduct of the evaluation of project.

PASS CONDITIONS

- Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/ he fail to submit the Project Report for external evaluation.
- The student should get a minimum P Grade in aggregate of External and Internal.
- There shall be no improvement chance for the Marks obtained in the Project Report.
- In the extent of student failing to obtain a minimum of Pass Grade, the project work may be re-done and a new internal mark may be submitted by the Parent Department. External examination may be conducted along with the subsequent batch.

Annexure-III

Scheme of Examinations:

Duration of external examinations with 80 marks is 2.5 Hrs. The students can answer all the questions in Sections A & B. But there shall be Ceiling in each section. The pattern of External Examination question paper is as given below.

Section A Short answer type	2 marks	15 questions	Ceiling - 25
Section B Paragraph/ Problem type	5 marks	8 questions	Ceiling - 35
Section C Essay type	10 marks	2 out of 4	2X10=20

Duration of external examinations with 60 marks is 2 Hrs. The students can answer all the questions in Sections A & B. But there shall be Ceiling in each section. The pattern of External Examination question paper is as given below.

Section A Short answer type	2 marks	12 questions	Ceiling - 20
Section B Paragraph/ Problem type	5 marks	7 questions	Ceiling - 30
Section C Essay type	10 marks	1 out of 2	1X10=10