

**STUDY SCHEME AND SYLLABUS OF**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**BATCH 2024 ONWARDS**  
**as per NEP 2020**

**Bachelor of Business Administration (BBA)**

## Courses & Examination Scheme:

### First Semester

Course Code	Course Type	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BBA 24101	Major 1	Principles & Practices of Management	4	0	0	40	60	100	4
BBA 24102	Major 2	Basic Accounting	5	0	0	40	60	100	5
BBA 24103	Minor 1	Managerial Economics - I	4	0	0	40	60	100	4
BBA 24104	Multidisciplinary Course 1	E-Commerce	3	0	0	40	60	100	3
AEC 24101	Ability Enhancement Course 1	Foundation Course in English - I	2	0	0	40	60	100	2
BBASEC 24101	Skill Enhancement Course 1	IT Tools for Business	2	0	2	40	60	100	3
VAC 24101	Value added Course 1	Universal Human Values	3	0	0	40	60	100	3
<b>Total</b>			<b>23</b>	<b>0</b>	<b>2</b>	<b>280</b>	<b>420</b>	<b>700</b>	<b>24</b>

## Second Semester

Course Code	Course Type	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BBA 24201	Major 3	Business Statistics	5	0	0	40	60	100	5
BBA 24202	Major 4	Business Environment	4	0	0	40	60	100	4
BBA 24203	Minor 2	Managerial Economics - II	4	0	0	40	60	100	4
BBA 24204	Multidisciplinary Course 2	Business Research Methods	3	0	0	40	60	100	3
AEC 24201	Ability Enhancement Course 2	Foundation Course in English - II	2	0	0	40	60	100	2
BBASEC 24201	Skill Enhancement Course 2	Basics of Stock Market	3	0	0	40	60	100	3
VAC 24201	Value added Course 2	Environmental Studies & Sustainability	3	0	0	40	60	100	3
<b>Total</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>280</b>	<b>420</b>	<b>700</b>	<b>24</b>

## Third Semester

Course Code	Course Type	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BBA 24301	Core Course 5	Cost and Management Accounting	4	0	0	40	60	100	4
BBA 24302	Core Course 6	Legal and Ethical Issues in Business	4	0	0	40	60	100	4
BBA 24303	1. Core Course 7	Human Resource Management	4	0	0	40	60	100	4
BBA 24304	2. Multidisciplinary Course 3	Indian System of Health and Wellness	2	0	0	40	60	100	2
3. BBASEC 24301	4. Skill Enhancement Course 3	Management Information System (MIS)	4	0	0	40	60	100	4
VAC 24301	5. Value Added Course 3	Indian Constitution	2	0	0	40	60	100	2
<b>TOTAL</b>			20	0	0	240	360	600	20

## Fourth Semester

Course Code	Course Type	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BBA 24401	Core Course 8	Entrepreneurship and Startup Ecosystem	2	0	0	40	60	100	2
BBA 24402	Core Course 9	Operations Management	4	0	0	40	60	100	4
BBA 24403	Core Course 10	Financial Management	4	0	0	40	60	100	4
BBA 24404	Core Course 11	Marketing Management	4	0	0	40	60	100	4
BBA 24405	Core Course 12	International Business	4	0	0	40	60	100	4
VAC 24401	Value Added Course 4	Geo Politics and Impact on Business	2	0	0	40	60	100	2
BBASEC 24401	Skill Enhancement Course - 4	Design Thinking and Innovation	2	0	0	40	60	100	2
<b>TOTAL</b>			22	0	0	280	420	700	22

<b>1<sup>st</sup> Semester</b>	<b>BBA 24101 Principles and Practices of Management</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management and to facilitate the students in appreciating need/significance and applications of various managerial functions.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Describe Evolution and fundamental concepts of management. Role and responsibilities of managers and various styles of management across organizations.
<b>CO2</b>	Apply various tools that would facilitate the decision making process in the business.
<b>CO3</b>	Develop analytical abilities to face the business situations with strategic planning.
<b>CO4</b>	To analyze various organizational structures.
<b>CO5</b>	Develop peer based learning, staffing and motivating of groups and teams.
<b>CO6</b>	To comprehend the application of various authority and controlling techniques in management.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Management:</b> Meaning, definitions, nature and scope, functions of management. Managerial roles and skills. Forms of different organizations: sole proprietorship, Partnership and Joint Stock Company. Evolution of management thoughts: classical and new classical systems, contingency approaches, Scientific management.	CO1
<b>II</b>	<b>Planning:</b> Nature, purpose and functions, types of plan, Management by Objective (MBO), steps in planning. Decision Making: Meaning, Steps in Decision Making, Techniques of Decision Making.	CO2
	<b>Strategic planning</b> – concepts, process, importance and limitations; Growth strategies- Internal and external.	CO3
<b>III</b>	<b>Organizing:</b> Concept, formal and informal organizations, task force, bases of departmentation, different forms of organizational structures, avoiding organizational inflexibility. Teamwork – meaning, types and stages of team building.	CO4
	<b>Concept of staffing-</b> Recruitment and Selection. Motivation – concept, importance and theories.	CO5
<b>IV</b>	<b>Authority:</b> Definition, types, responsibility and accountability, delegation, decentralization v/s centralization, determinants of effective decentralization. Line and staff authority. <b>Control:</b> Function, process and types of control, nature, process, significance and span of control. Direct control v/s preventive control. Trends and challenges of	CO6

	management in global scenario, emerging issues in management: Introduction to Total Quality Management (TQM), Just in Time (JIT).	
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**References:**

1. Principles and practices of management: L. M. PRASAD ( S. Chand publishers)
2. Essentials of Management: Koontz H. & Weihrich H. (Tata Mc Graw Hill Publishers)
3. Management: Stephen Robbins (Pearson publishers)
4. VSP Rao & V H Krishna, Management, Excel books

<b>1<sup>st</sup> Semester</b>	<b>BBA 24102 Basic Accounting</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>1</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>5</b>

**Course Objective:** This course aims to acquaint students with foundation of financial accountancy and its application in business. It also aims to familiarize students with regulatory framework of accounting in India.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	To comprehend the basic underlying concepts, principles, and conventions of accounting.
<b>CO2</b>	To get an overview of the regulatory framework of accounting in India.
<b>CO3</b>	To identify the rules of debit and credit in accounting and understand the accounting process.
<b>CO4</b>	To prepare a firm's Trading, Profit & Loss, and Balance Sheet and reconciliation of Books of Cash and Bank.
<b>CO5</b>	To be familiar with the concept of depreciation and different methods to treat depreciation in accounting.
<b>CO6</b>	To analyze the final accounts of Companies and also describe the fundamental concept of Computerized Accounting.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Accounting-</b> Meaning, objectives and Scope of Financial Accounting, Concept of Book Keeping, Basic Accounting terms, users of accounting information, limitations of Financial Accounting. Accounting Concepts and Conventions.	CO1
	<b>Accounting Standards-</b> Concept, objectives, benefits, brief review of Accounting Standards in India.	CO2
<b>II</b>	<b>The Accounting Equation;</b> Types and Nature of Accounts, Rules of Debit and Credit; Accounting process :Recording Transactions in Journal; Preparation of Ledger Accounts, Subsidiary Books; Preparation of Trial Balance.	CO3
<b>III</b>	<b>Bank Reconciliation Statement, Preparation of Final Accounts:</b> Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business	CO4
	<b>Depreciation:</b> Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM).	CO5
<b>IV</b>	<b>Introduction to Company Final Accounts:</b> Important provisions of Companies Act, 1956 in respect of preparation of final accounts of a company. Understanding the Annual Report of a Company. Computerized Accounting: Computers and its application in accounting. Accounting software packages.	CO6

**References:**

1. Maheshwari, S.N. and Maheshwari, S.K, “Financial Accounting”, 2009, VikasPublishing House, New Delhi.
2. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, TataMcGraw Hill.
3. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”,2nd Edition, 2007, Tata McGraw Hill.
4. Tulsian, P.C., Financial Accounting,
5. Horngren, Charles T., Sundem, Gart 1, Elliot, John A. Philbrick, Donna R.,
6. “Introduction to Financial Accounting”, Prentice Hall, New Delhi.
7. Gupta, Ambrish, “Financial Accounting for Management: An AnalyticalPerspective”, Pearson Education, New Delhi.
8. Khatri, Dhanesh, “Financial Accounting” Tata McGraw-Hill, New Delhi.

<b>1<sup>st</sup> Semester</b>	<b>BBA24103 Managerial Economics-I</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** The primary objective of this course is to equip students with the necessary economic concepts, principles, theory and techniques and enhance their managerial decision making to address business problems in a globalized economic environment.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Understand the basic concepts of managerial economics and apply the economic way of thinking to individual decisions and business decisions.
<b>CO2</b>	Measure price elasticity of demand, understand the determinants of elasticity and apply the concepts of price, cross and income elasticity of demand.
<b>CO3</b>	Understand and estimate of production function and Costs of Production and how they affect short and long run decisions.
<b>CO4</b>	Understand the different concepts of Revenue and relationship between TR, AR and MR.
<b>CO5</b>	Understand and explain four basic market models of perfect competition, monopoly, monopolistic competition, and oligopoly, and how price and quantity are determined in each model.
<b>CO6</b>	Understand the different Pricing Practices and Factor Pricing – Concepts of Rent, Profit, Interest-Rate of Return and Interest Rates.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Managerial Economics:</b> Managerial Economics: Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, Scarcity Concept.	CO1
	<b>Demand and the Firm:</b> Demand and its Determination: Demand function; Determinants of demand; <b>Demand elasticity</b> – Price, Income and cross elasticity. Use of elasticity for analyzing demand, Demand estimation, Demand forecasting, Demand forecasting of new product. Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory	CO2
<b>II</b>	<b>Production Function:</b> Production function Meaning, Concept of productivity and technology, Short Run and long run production function Isoquants; Least cost combination of inputs, Producer's equilibrium; Return to scale; Estimation of	CO3

	production function. <b>Theory of Cost:</b> Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function.	
III	<b>Revenue Curve:</b> Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation	CO4
	<b>Market Structure:</b> Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly, Price leadership model.	CO5
IV	<b>Pricing: Pricing practices;</b> Commodity Pricing: Economics of advertisement costs; Types of pricing practices <b>Factor Pricing:</b> Demand and supply of factor of production; Collective bargaining, <b>Concept of rent, profit, interest-</b> Rate of return and interest rates; Real vs. Nominal interest rates. <b>Basic capital theory</b> —Interest rate and return on capital. Measurement of profit.	CO6

### References:

- 1.K.K .Dewett, *Modērn Economic Theory*, S. Chand Publication.
2. D.M.Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
3. Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
4. Gupta, *Managerial Economics*, Tata McGraw Hills
5. Geetika, *Managerial Economics*, Tata McGraw Hills
6. D.N.Dwivedi, *Managerial Economic*, Vikas Publications
7. Koutsoyiannis, A, *Modern Micro Economics*, Palgrave Macmillan Publishers, New Delhi.
8. Thomas Christophēr R., and Maurice S. Charles, *Managerial Economics – Concepts and Applications*, 8th Edition
9. Mehta, P. L, *Managerial Economics – Analysis, Problems and Cases*, Sultan Chand & Sons, Delhi.
10. Peterson and Lewis, *Managerial Economics*, 4th Edition, Prentice Hall of India Pvt.Ltd., New Delhi.
11. Shapiro, *Macro Economics*, Galgotia Publications.
12. HL Ahuja *Advanced Economic Analysis*, S. Chand & Co. Ltd, New Delhi.
13. G.S Gupta, *Managerial Economics*, Tata McGraw Hill

<b>1st Semester</b>	<b>BBA 24104 E-Commerce</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>3</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>3</b>

**Course Objective:** The primary objective of this course is to equip students with the necessary E-commerce concepts i.e. Mechanism of business transactions through electronic media, Payment transactions in a secured network, different modes of E-Commerce, web site establishment, electronic publishing and its importance in globalized business environment.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	To understand the concept of Electronic business- understanding new internet economy and business: Identify different kinds of e-commerce sites and the differentiation strategy behind them
<b>CO2</b>	To get an overview of E-commerce business models and concepts
<b>CO3</b>	Develop a clear understanding and knowledge about the internet and World Wide Web, E-commerce infrastructure
<b>CO4</b>	To give students an understanding of building an E-commerce sites and E-commerce payment system
<b>CO5</b>	To comprehend the concepts of E-commerce marketing, online retailing and services
<b>CO6</b>	To develop understanding of Social networks, auctions and E-commerce portals.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to E-commerce:</b> The revolution is just beginning, E commerce : A Brief History, Understanding E-commerce: organizing Themes	CO1
	<b>E-commerce business models and concepts:</b> E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas,	CO2
<b>II</b>	<b>The internet and World Wide Web: E commerce infrastructure:</b> How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features	CO3
<b>III</b>	<b>Building an E-commerce Web Site:</b> A systematic Approach, The E-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	CO4
<b>IV</b>	<b>Consumer online:</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce	CO5

	marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services	
	<b>Social Networks and portals-</b> Social networks and online communities, Online auctions, E-commerce portals	CO6

**References:**

1. Kenneth c. Laudon, e-commerce : Business, technology, society, 4th edition, pearson
2. S. J. Joseph, e-commerce: An indian perspective, phi
3. Ravi kalakota, andrew winston ,”Frontiers of electronic commerce”, pearson education asia
4. E- business by parag kulkarni, sunita jahirabadkar, pradip chande, oxford
5. Electronic commerce: A manager's guide by ravi kalakota, andrew b.whinston, pearson

1 <sup>st</sup> Semester	AEC 24101 Foundation Course in English-I				
<b>Internal Marks:</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks:</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks:</b>	<b>100</b>		<b>Credits</b>		<b>2</b>

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Understand the Need and Purpose of Communication.
<b>CO2</b>	Recognize the different signals of nonverbal Communication.
<b>CO3</b>	Enhance and practice advance vocabulary in day-to-day life
<b>CO4</b>	Understand the word formation in different contexts
<b>CO5</b>	Develop proficiency in reading skills
<b>CO6</b>	Activate and reinforce the Writing and critical thinking skills

<b>Part</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	Communication- Meaning, Process, Kinds and Barriers	CO1
	Verbal and Non-Verbal Communication- Body language, Kinesics, Para-language and Proxemics	CO2
<b>II</b>	Vocabulary Building- Building Vocabulary for everyday communication expanding academic and professional understanding	CO3
<b>III</b>	Prefix, Suffix and Collocation- Understanding and Usage in various contexts	CO4
<b>IV</b>	Reading- Meaning, Importance, Gears of Reading and Effective Reading Skills	CO5
	Reading Practice- Unseen Comprehension Passages	CO6

**References**

- Technical Communication (Paperback, Meenakshi Raman, Sangeeta Sharma)
- Essentials of English Grammar & Composition by N.K Aggarwal
- Black Book of English Vocabulary May 2024 by Nikhil Gupta

<b>1<sup>st</sup> Semester</b>	<b>BBASEC 24101 IT Tools for Business</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>3</b>

**Course Objective:** The purpose of this course is to provide a through exposure to the operating and office management tools available in different packages. A student can be exposed to the working knowledge of Windows based operating systems and software packages such as Windows-95, 98, 2000-Professional, windows -XP and MS -Office.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Develop understanding of computer fundamentals, functions and their classifications.
<b>CO2</b>	Develop a clear understanding and knowledge about the functioning of a Computer software and window operating system.
<b>CO3</b>	Demonstrate proficiency in Microsoft word and its various Components.
<b>CO4</b>	Apply formatting and editing features to enhance Skills of Power-Point.
<b>CO5</b>	Use styles, themes, and conditional formats to customize worksheets.
<b>CO6</b>	Application of Formulas, Tables, Graphs and Charts on Worksheets.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Computer Fundamentals:</b> Data, Instruction and Information, Characteristics of Computers, Various fields of application of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware) Advantages and Limitations of Computer, Block Diagram of Computer, Function of Different Units of Computer, Classification of Computers. Data Representation: Different Number System (Decimal, Binary, Octal and hexadecimal) and their Inter Conversion.	CO1
<b>II</b>	<b>Computer Software:</b> Types of Software, Application software and system software, Compiler and Interpreter, Generations of languages, Low- and High-Level Languages. Computer Memory: Primary Memory & Secondary memory. Storage Media. <b>Introduction to Windows Operating System:</b> All Directory Manipulation: Creating Directory, Sub Directory, Renaming, Coping and Deleting the Directory File Manipulation: Creating a File, Deleting, Coping, renaming a File Using accessories such as calculator, paint brush, CD player, etc	CO2
<b>III</b>	<b>MS-Word:</b> History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections. Indents and Outdents, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, Special Symbols and Dates Mail merge, Preview and Printings command.	CO3

	<b>MS-PowerPoint:</b> History, Creating, Saving, Opening, existing presentation, Creating and Saving a Presentation using Auto Content Wizard, Design Template, Blank Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides.	CO4
<b>IV</b>	<b>MS-Excel:</b> Introduction, Components of Excel History, Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro and Printing Operation, Spell Checking, Cell Editing,	CO5
	Applications of charts, graphs, tables on worksheet and Graph and Chart Formatting Commands. Calculation of various Financial and Statistical Functions using Formulas: average,MAX, MIN, SUM, COUNT and STDEV.	CO6

**References:**

- 1.Ram, B.(2018).Computer Fundamentals Architecture and Organization. New Delhi: Age Publications
- 2.Sinha, P.K. and Sinha, P. (2017).Foundation of computing. New Delhi: BPB Publications.
- 3.Arora, A.(2015) Computer fundamentals and applications. Vikas Publishing. Rajaraman,
- 4.V.(2014).Fundamentals of Computers. Delhi: Prentice-Hall.
- 5.Roger,J. (2010).MicrosoftAccess2010.Delhi:PearsonEducation. Forouzan,(2009).Basics of Computer Science. India: Cengage Learning
6. Levi, D.S., Kaminsky, P. (2007) Designing and Managing the Supply Chain. McGraw Hill
7. Turban, E., Aronson JE., Liang, TP. (2005). Decision Support Systems and Intelligent Systems (7th Edition). Pearson Publishers.

1 <sup>st</sup> Semester	VAC 24101 Universal Human Values				
Internal Marks:	40		L	T	P
External Marks:	60		3	0	0
Total Marks:	100		Credits		3

Course Outcomes: After studying the course, students will be able to:	
CO1	Understand the Need and Process of Value Education.
CO2	Identify and Analyse Basic Human Aspirations.
CO3	Analyse the Needs and Activities of Self and Body.
CO4	Harmony in the Self and Body
CO5	Identify and Understand the Comprehensive Human Goal.
CO6	Understand Existence as Co-existence at all levels

Part	Content	CO
I	Introduction to Value Education, Self-Exploration as the Process of Value Education	CO1
	Basic Human Aspirations and the Program to fulfil Basic Human Aspirations	CO2
II	Understanding the Human Being as Co-existence of SELF (I) and BODY	CO3
III	Understanding Harmony in the SELF and the BODY	CO4
	Harmony in the Family, Extending relationship from Family to Society.	CO5
IV	Harmony in Nature and the Holistic perception of Harmony in Existence	CO6

**References:**

- A Foundation Course in Human Values and Professional Ethics by R R Gaur, R Sangal & G P Bagaria
- Ethics and Human Values by S. Abdul Sattar.
- Human Values by Dr. Kshitiz Jain.

<b>2<sup>nd</sup> Semester</b>	<b>BBA 24201 Business Statistics</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>5</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>5</b>

**Course Objective:** The objective of the course on Business Statistics is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Analysis of numbers is required for taking decisions related to every aspect of business.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Comprehend the fundamental concepts of statistics, its importance, scope and types of statistics.
<b>CO2</b>	Understand the basic concepts of classification, presentation of data, Frequency distribution and concept of sampling and population.
<b>CO3</b>	Familiarize the students with the calculation of arithmetic mean, median, and mode.
<b>CO4</b>	Enable the students with the basics of variation and sampling distribution.
<b>CO5</b>	Recall the concept of correlation, regression analysis, and its applications.
<b>CO6</b>	Acquaint with the prerequisite knowledge required to understand the Probability and applications of probability theory.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Statistics:</b> Meaning, Definitions, Features of statistics, Importance, Functions, Scope and Limitations of Statistics. Applications of statistics. <b>Types of Statistics:</b> Descriptive and Inferential Statistics.	CO1
	<b>Data Collection:</b> Sources of Primary and Secondary data. Classification of data, Presentation of Data: Table, graph and charts. Frequency distribution. Sampling Concepts: Meaning of Population and Sample, Parameters and Statistics.	CO2
<b>II</b>	<b>Measures of Central Tendency:</b> Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile).	CO3
	<b>Measures of Variation:</b> Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Sampling Distribution: Concept of Sampling distribution, Formulation of Sampling Distribution of Mean and Sampling distribution of standard deviation/Variance.	CO4
<b>III</b>	<b>Simple Correlation Analysis:</b> Meaning of Correlation, Simple, multiple and partial,	CO5

	<p>linear and non-linear correlation, correlation and causation, scatter diagram, Pearson's correlation coefficient and Rank Correlation.</p> <p><b>Simple Regression Analysis:</b> Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient.</p>	
<b>IV</b>	<p><b>Theory of Probability:</b> Meaning of Probability, Approaches to the calculation of probability, calculation of event probabilities, Addition and Multiplication, Laws of Probability, Conditional Probability and Bayes' Theorem.</p> <p>Probability Distribution: Meaning, Properties and calculation of Binomial, Poisson and Normal distribution.</p>	CO6

**References:**

Levin, Richard and David S. Rubin. "Statistics for Management". Prentice Hall of India, New Delhi.

Chandan, J.S., "Statistics for Business and Economics", Vikas Publishing House Pvt. Ltd.

Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", Prentice-Hall of India, New Delhi.

Gupta C B, Gupta V, "An Introduction to Statistical Methods", Vikas Publications.

Siegel, Andrew F, Practical Business Statistics. International Edition, McGraw Hill

Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., Business Statistics: A First Course, Pearson Education.

2 <sup>nd</sup> Semester		BBA 24202 Business Environment			
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** The objective of this paper is to acquaint students with the issues of business environment in which corporate sector has to operate. It will also familiarize them with the techniques available for scanning and monitoring the environment. It also aims at providing some basic knowledge about international environment pertaining to business.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	To provide knowledge of the environment in which businesses operate, and discuss about the economic environment of business.
<b>CO2</b>	Analyze the relationships between Government and political policies.
<b>CO3</b>	To give students an understanding of the various constituents of the political and legal business environments.
<b>CO4</b>	To enable students, identify and reveal the structural components of the socio-cultural environment and understand the concept of Business Ethics and CSR.
<b>CO5</b>	Demonstrate critical thinking and communication skills as applied to the public and private sectors.
<b>CO6</b>	To provide knowledge about the operation of different institutions in international Business environment and understand the concept of SDGs and MDGs.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Business Environment:</b> Nature and Significance Business Environment. Components of Business Environment, Techniques of Environment Scanning. Economic Environment of Business: Economic Systems.	CO1
	Economic Planning in India, Brief idea of Industrial Policy, Fiscal policy, Monetary policy and EXIM policy.	CO2
<b>II</b>	<b>Political and Legal Environment of Business:</b> Three political institutions: Legislature, Executive and Judiciary. Foreign Exchange Management Act (FEMA), Consumer Protection Act. Introduction to Liberalization, Privatization and Globalization: Factors facilitating and impeding globalization in India.	CO3
<b>III</b>	<b>Socio- Cultural Environment:</b> Critical elements of socio-cultural Environment and Technological Environment. Social responsibility of business. Business Ethics and Corporate Social Responsibility: Business Ethics: Nature, scope and purpose of	CO4

	ethics, Importance of Ethics & Moral standards; Ethical Principles in Business and Corporate Governance	
	<b>Public Sector-Changing Role of Public Sector</b> - Relevance of public sector – Public Sector reforms. Regulatory framework with reference to Banking and Security Market.	CO5
<b>IV</b>	<b>International Business Environment:</b> Multinational Corporations-Benefits and Problems. Mergers and acquisitions - reasons - trends - Advantages and Disadvantages. WTO, IMF. Regional Groupings. SDGs and MDGs.	CO6

#### References:

- Aswathappa, K : Essentials of Business Environment-Text, Cases and Exercises - Himalaya Publishing House(13th Revised Edition-2016)
- Cherunilam, Fransis– Business Environment- Text and Cases ,Himalaya Publishing House Pvt. Ltd.(20th Edition-2011)
- Paul, Justin-Business Environment- Text and Cases-McGraw Hill Education (India) Private Limited.(4th Revised Edition-2018)
- Ramachandara, Archana and Ravi-Business Environment. Himalya Publishing House Pvt. Ltd.(New Edition-2017)
- Sheikh, Saleem and Sahu Jayadev, Business Environment, Pearson.

<b>2<sup>nd</sup> Semester</b>		<b>BBA 24203 Managerial Economics--II</b>			
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** This course aims to acquaint students with economy as a whole including concept of macro economics, measurement of national income, inflation and unemployment, which an objective to inculcate understanding of macroeconomic environment of an economy for better decision making.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Understand the concept of Macro Economics and national income and its measurement using different approaches.
<b>CO2</b>	Describe the underlying theories of demand and supply of money in an economy.
<b>CO3</b>	Interpret macroeconomic issues like inflation
<b>CO4</b>	Identify the phases of the business cycle and the problems caused by cyclical fluctuations in the market economy.
<b>CO5</b>	To enunciate the students with the Concept of Multiplier and Unemployment.
<b>CO6</b>	To understand the role of finance commission in framework of Indian Economy.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Macro Economics-</b> Meaning, features, importance and applications of Macro Economics. <b>National Income:</b> Measuring National Income. Problems in the measurement of National Income.	CO1
	<b>Theories of Money:</b> Nature and functions of money. Theories of demand for money – defining demand for money – Classical theories of demand for money – Friedman’s re- statement of Quantity Theory of Money; Liquidity preference theory and Keynesian Liquidity Trap. Theories of Supply of money; defining supply of money; measuring supply of money.	CO2
<b>II</b>	<b>Theories of Inflation:</b> Meaning, Types and Theories of Inflation. - Cost of inflation and sacrifice ratio. - Measurement of Inflation in India - Policies to control inflation.	CO3
<b>III</b>	<b>Business cycle:</b> Meaning, types and phases. Monetary, Fiscal and Income policy – Meaning and instruments.	CO4
	<b>Meaning and types of unemployment.</b> - Cost of unemployment and Oakun’s Law Measurement of unemployment in India. - Concept of Stagflation - Concept of Philips Curve <b>Multiplier:</b> Concept, Features and Leakages. Foreign trade multiplier.	CO5
<b>IV</b>	<b>Macro-economic Framework in Indian Economy</b> –Public Finance–Tax system in India– Financial Administration: Finance Commission.	CO6

**References:**

1. Ahuja, H.L. (2015) Macroeconomics-Theory and Policy. New Delhi: Sultan Chand.
2. Jhingan, M.L. (2016) Macro Economic Theory. Delhi: Vrinda Publications Pvt. Ltd
3. Dwivedi, D.N. (2017) Macroeconomics: Theory and Practice: Theory & Practice. New Delhi: McGraw Hill.
4. Jain, T.R., Khanna, O.P. (2014) Managerial Economics: V.K. Publications
5. Dewett, K.K., Navalur, M.H., (2006) Modern Economic Theory: New Delhi: Sultan Chand.

2nd Semester		BBA 24204 Business Research Method			
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>3</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>3</b>

**Course Objective:** The course aims at equipping students with an understanding of the research process, tools and techniques in order to facilitate managerial decision making.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	To understand the objectives, process and scope of research, types of research and formulation of research problem.
<b>CO2</b>	Understand the concept of Research design and hypothesis.
<b>CO3</b>	Understand various techniques of sampling and probability sampling techniques methods of data Collection
<b>CO4</b>	Identify the levels of measurements and scaling techniques.
<b>CO5</b>	Guidelines and types for developing a good questionnaire and also enunciate observation research.
<b>CO6</b>	Apply different methods of data preparation and report writing.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Research Methodology:</b> Definition, objectives, Nature and Scope of research, Process of research and limitations. Types of Research. Identification and formulation of Research Problem	CO1
<b>II</b>	<b>Research Design:</b> Meaning, importance of research design. Choice of Research Design, Types of Research Design: Descriptive research design, Exploratory research design and experimental research design. Concept of Hypothesis: Formulation of hypothesis: Null and Alternate Hypothesis.	CO2
	<b>Sampling:</b> Advantages and Limitation of Sampling, Sampling process, Types of Sampling: Non-probability sampling techniques, Probability sampling techniques, Sampling and non sampling errors.	CO3
<b>III</b>	<b>Measurement Concept, Levels of measurement</b> —Nominal, Ordinal, Interval and Ratio Attitude Measurement: Comparative scaling techniques, Non-comparative scaling techniques,	CO4

	<p><b>Questionnaire Designing:</b> Types, Guidelines for developing a good questionnaire,</p> <p><b>Observation Research:</b> Meaning and types of Observation Research and Observational Variables.</p>	CO5
<b>IV</b>	<p><b>Data Preparation And Analysis:</b> Editing, Coding, Cross Tabulation and Practices through Excel (Basic Concepts)</p> <p>Report Writing: Types of Research Reports, Guidelines for Writing a Report, Report Format, Guidelines for evaluating a report.</p>	CO6

**References:**

1. K.V. Rao : Research Methodology, Sterling Publishers,
2. Srivastava and Rego : Business Research Methodology Tata McGraw Hill
3. Rajinder Nargundhkar : Marketing Research, Tata McGraw Hill
4. Cooper and Schindler, Business Research Methods, Tata McGraw Hill
5. C.R. Kothari : Research Methodology, New Age International Publishers

<b>2nd Semester</b>	<b>Foundation Course in English-II</b>				
<b>AEC 24201</b>					
<b>Program: BCA/BBA/B.Com/BHMCT/BSc.FD</b>					
<b>Internal Marks:</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks:</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks:</b>	<b>100</b>		<b>Credits</b>		<b>2</b>

<b>Course Outcomes:</b> After studying the course, students will be able to:	
<b>CO1</b>	Demonstrate effective listening skills to enhance communication
<b>CO2</b>	Apply fundamental grammar rules in writing and speaking
<b>CO3</b>	Summarize information from various sources to assess their understanding
<b>CO4</b>	Enhance their understanding of vocabulary in various contexts
<b>CO5</b>	Understand the fundamentals of business letter writing
<b>CO6</b>	Develop their ability to connect literary themes to real world contexts

<b>Part</b>	<b>Content</b>	<b>CO</b>
I	<b>Developing Effective Listening Skills-</b> Listening v/s Hearing, Poor Listening v/s Effective Listening, Advantages of Good Listening, Types of Listening, Barriers to Effective Listening	CO1
	<b>Essentials of Grammar-</b> Parts of Speech, Subject-Verb Agreement	CO2
II	<b>The Art of Condensation-</b> Forms of Condensation, Principles of the Art of the Condensation, Steps for Writing an Effective Precis, Writing Precis of given passages	CO3
III	<b>Vocabulary Building-</b> Idioms, One-word Substitution, Homonyms, Homophones	CO4
IV	<b>Business Letters-</b> Difference between Personal and Business Letter, Purposes of Business Letter, Layout of Business Letters, Components of Business Letter, Types of Business Letters	CO5
	<b>Text-</b> ‘Where the Mind is without Fear’ by Rabindranath Tagore and ‘The School for Sympathy’ by E.V. Lucas	CO6

<b>References</b>
<ul style="list-style-type: none"> <li>• Technical Communication (Paperback, Meenakshi Raman, Sangeeta Sharma)</li> <li>• Communication Skills by Sanjay Kumar, Pushp Lata, Second Edition, Oxford University Press</li> <li>• Professional Communication by Aruna Koneru, The McGraw- Hills Companies</li> </ul>

2nd Semester		Basics of Stock Market BBASEC 24201			
Internal Marks	40		L	T	P
External Marks	60		3	0	0
Total Marks	100		Credits		3

**Course Objective:** This course aim at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian Stock market.

**Course Outcomes: After studying the course, students will be able to:**

CO1	Understand the basic concepts of capital market of India.
CO2	Apply the knowledge of IPO listing procedure to delisting procedure in Stock market
CO3	Analyze the relationships between Stock market indices Globally.
CO4	Enunciate the fundamental concept of stock market
CO5	Comprehend the basic Theories of Technical analysis
CO6	To Study Different candle Stick Patterns along with their Construction and uses.

Unit	Content	CO
I	<b>Capital Markets in India</b> - An overview of Indian Securities Market, Meaning, Functions, Role of Primary Market & Secondary Market— Recent trends in markets.	CO1
	<b>Concept of IPO</b> (Initial Public Offer) SEBI Guidelines for Stock market. Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue .Listing conditions of BSE and NSE – Delisting	CO2
II	<b>Stock Market Indices</b> Stock market indices in India – BSE Sensex – Other BSE indices – NSE indices – S&P CNX Nifty — Stock market indices in foreign countries .	CO3
III	<b>Fundamental Analysis:</b> Economic analysis, Industry analysis and Company analysis. Financial Statement Analysis: shareholder’s equity- balance sheet and Income statement –cash flow – analysis of growth and sustainable earnings.	CO4
	<b>Technical Analysis:</b> Meaning –,Trend-Determining Techniques. Dow Theory, Eliot Wave theory	CO5
IV	<b>Candle stick patterns:</b> Constructing The Candlestick Lines - Drawing The Candle Lines - Reversal Patterns – Stars - Continuation Patterns - Doji	CO6

### **Suggested Readings**

- Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
- Nison, Steve; Nison, Nison, “Japanese Candlestick Charting Techniques, 2nd Edition, PHP
- Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3rd Edn., 2008
- Bharati V. Pathak, “ The Indian Financial System: Markets, Institutions and Services”, Pearson education, 3rd edn.

### **References**

- V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
- Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
- D., Schwager, Jack; Mark, Schwager, Jack D. & Etkorn,” Getting Started in Technical Analysis”, John Wiley & Sons, 1999

<b>2<sup>nd</sup> Semester</b>	<b>Course Name: Environmental Studies &amp; Sustainability</b>				
<b>Course Code: VAC 24201</b>					
<b>Program: BCA/BBA/B.Com/BHMCT/BSc.FD</b>					
<b>Internal Marks:</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks:</b>	<b>60</b>		<b>3</b>	<b>0</b>	<b>0</b>
<b>Total Marks:</b>	<b>100</b>		<b>Credits</b>		<b>3</b>

**Prerequisite: Students must have the basic understanding of the Environment**

<b>Course Outcomes: After studying the course, students will be able to:</b>	
<b>CO1</b>	Attribute the knowledge of multidisciplinary nature of environmental studies.
<b>CO2</b>	Understand the Climatic conditions and its adaptation and mitigation techniques.
<b>CO3</b>	Evaluate the interlink between biotic and abiotic components of ecosystem.
<b>CO4</b>	Differentiate the terms of biodiversity and understand its role in society.
<b>CO5</b>	Apply the knowledge to understand the problems of pollution and its remedies by citing the case studies.
<b>CO6</b>	Relate the importance of environmental sciences for sustainable approach.

<b>Part</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Environmental Studies:</b> Multidisciplinary nature of Environmental Studies, Scope and Importance, Role of an individual and IT in protection, Need for public awareness.	CO1
	<b>Climate Change:</b> Climate change, it's causes and consequences, Adaptation and mitigation techniques for climate change, case studies on the survival of dolphins, IPCC and its laws, Economic conditions of the world related to climate change	CO2
<b>II</b>	<b>Ecosystem:</b> Structure and function of ecosystem, Energy flow, Food Chain and Food Web, Ecological Pyramids	CO3
<b>III</b>	<b>Biodiversity:</b> Levels of biodiversity, India as a mega-biodiversity nation, Hotspots of biodiversity, Threats to biodiversity, Conservation of biodiversity, Values of biodiversity.	CO4
	<b>Environmental Pollution:</b> Types, Causes, effects and controls (Air, Water, Soil, Noise and Nuclear Hazards) Human Health Risks, Solid Waste Management, Pollution case studies, study of various types of wastes produced and their dumping spots and the consequences	CO5
<b>IV</b>	<b>Environmental and Social Issues:</b> Climate change, Global Warming, Ozone layer Depletion, Acid Rain and impacts on Human communities and agriculture, Case Study of Taj Mahal, Wildlife Protection Act, Forest Conservation Act.	CO6
	<b>Human Population and Environment:</b> Human Population Growth; Impacts on the Environment, Human health and Welfare; Disaster Management: Floods, Earthquakes, Cyclone and Landslides. Environmental Communication and Public Awareness, Case Studies (e.g., CNG Vehicles in India)	

**Field Work**

- Visit to a local polluted site- Urban/ Rural/ Industrial/ Agricultural
- Study of common Plants, Insects, Birds
- Study of simple ecosystem pond

**References:**

- Environmental Studies by S.M.Saxena
- Environmental Sciences by Jaswinder Kaur
- Introductory environmental studies by Dr. S.K. Bhasin, Dr. Varinder Kaur
- Climate Change Adaptation and Mitigation by James M.Vose

<b>3<sup>rd</sup> Semester</b>	<b>BBA 24301 Cost and Management Accounting</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** This course provides foundational knowledge of Cost and Management Accounting, focusing on cost sheet preparation, material, labor, and overhead costing. It also equips students with analytical skills for interpreting financial statements using tools such as comparative and common-size statements, trend analysis, ratio analysis, cash flow statements, and budgeting techniques.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Comprehend the fundamental concepts of Cost and Management Accounting, and analyze various cost-related concepts.
<b>CO2</b>	Familiarize the learners with the processes used to determine product costs and ascertain Material, Labor and Overhead cost.
<b>CO3</b>	Equip learners with a clear understanding of costing techniques, including marginal costing and budgetary control, and their application in managerial decision-making.
<b>CO4</b>	Impart knowledge and skills to learners for effectively applying financial analysis tools such as comparative statements, common size statements, and ratio analysis.
<b>CO5</b>	Understand and apply the concept of Trend analysis and Cash Flow Statements as per accounting standards to assess an organization's liquidity and financial health.
<b>CO6</b>	Acquaint learners with the foundational knowledge required to understand and prepare Fund Flow Statements and Management Reports.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Cost and Management Accounting-</b> Definitions, features, objectives, functions, scope, advantages and limitations. Relationship and differences between Cost accounting, Management accounting and Financial Accounting. Cost Concepts-Cost classification – Elements of cost - Preparation of cost sheet and quotation.	CO1
	<b>Material cost-</b> Direct and Indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production pricing methods-FIFO, LIFO and Average methods. <b>Labor cost:</b> Direct and Indirect labor cost-methods of payment of wages including incentive plans -Halsey and Rowan plans, Tailors Piece Rate method. <b>Overheads cost:</b> Features, classification, methods of allocation and apportionment of overheads, primary and secondary distributions.	CO2
<b>II</b>	<b>Marginal Costing-</b> Meaning - Importance - Marginal Cost Equation - Difference between Marginal costing and Absorption costing - Break Even Analysis-Meaning and Importance - Break even chart- P/V ratio - Cost Volume Profit Analysis- Margin of Safety-Angle of Incidence- Problems in Marginal costing. <b>Budgets - Meaning and importance - Budgetary Control-</b> Meaning and Importance-Types of Budgets, practical problems - Flexible Budget and cash Budget.	CO3
<b>III</b>	<b>Financial statement analysis:</b> - Comparative Income Statements and Balance Sheets- Common Size Income Statements and Balance Sheet analysis and Ratio Analysis – Introduction, Classification & Interpretation of Ratios-Liquidity ratios, Solvency ratios, Proprietary ratios, Profitability ratios, Leverage ratios and Turnover ratios.	CO4

	<b>Trend Analysis and Cash Flow Statement:</b> Introduction- Concept of Cash- Sources of cash flow Cash from operation- cash from Financing and cash from investment- Inflow and outflow of cash- Preparation of cash flow statements with adjustments	CO5
IV	<b>Fund flow statement:</b> Meaning and its preparation. Management Reporting – Meaning and Definitions of reports- Objectives and Purpose Reports to top level management – Reports to lower-level management- Sample Reports.	CO6

**References:**

- Arora, M. N. Cost and Management Accounting, New Delhi: Himalaya Publishing House.
- Jain, S.P., & Narang, K.L. Cost Accounting. Principles and Practice, New Delhi: Kalyani Publishers.
- Kishor, R.M. Cost and Management Accounting. New Delhi: Taxman Allied Services.
- Pillai, R.S.N, Bagavathi, V., Cost Accounting. New Delhi: Sultan Chand.
- Arora, M.N. Management Accounting, New Delhi: Himalaya Publishing House
- Lal, J. Srivastav, Seema., Singh, Manisha. Cost Accounting: Test, Problems and Cases, New Delhi: Tata McGraw Hill Education

<b>3<sup>rd</sup> Semester</b>	<b>BBA 24302 Legal and Ethical issues in Business</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** This course provides a comprehensive exploration of the key legal concepts, regulations, and ethical dilemmas that businesses face across various sectors. Through lectures, case studies, and interactive discussions, students will develop the ability to critically analyze legal scenarios and ethical issues, and make informed decisions that align with both legal requirements and ethical business practices.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Equip students with an understanding of the role of law in business and enable them to identify the fundamental legal principles governing contractual agreements.
<b>CO2</b>	Critically analyze the concept of consumer protection law and legal provisions of sales of goods act.
<b>CO3</b>	Demonstrate an understanding of negotiable instruments and apply the rules related to their crossing, endorsement, transfer, and dishonor.
<b>CO4</b>	Enable students to understand the legal and regulatory aspects of business ethics and understand the concept of CSR.
<b>CO5</b>	Enunciate the students with the understanding the ethical issues and help students to analyze ethical dilemmas in business decisions.
<b>CO6</b>	Acquaint the students with the knowledge of the Ethical Decision-making process.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Business Law:</b> Business law – Definition, scope, importance of understanding the role of law in business; Elements of a contract – offer and acceptance, consideration, contractual capacity; Essentials of a valid contract; Types of contracts; Performance obligations; Types of contract breaches and remedies;	CO1
<b>II</b>	<b>Product liability and consumer protection laws;</b> Business torts; Employment law. <b>Formation of Sales Contract:</b> Contracts for Leasing Goods, Title and Risk of loss, Performance and remedies, Warranties and Product liability;	CO2
	<b>Introduction to Negotiable Instruments,</b> Negotiability, Negotiation and Holders in due course; Liability and discharge, Bank customer Relations/Electronic Fund Transfers.	CO3
<b>III</b>	<b>Introduction to Business Ethics:</b> The Definition and importance of business ethics, business ethics in the Indian context; Institutionalization of Business Ethics in the organization, benefits of Ethical Conduct in Business, Ethical Issues and Stakeholder Concerns; Social Responsibility and Regulatory Framework: Corporate social responsibility.	CO4
	<b>Issues related to Business Ethics in marketing, finance &amp; human resource functions.</b> Ethical responsibilities of multinational corporations; Ethical dilemmas facing businesses globally including issues related to discrimination, human rights, environmental impact, and intellectual property.	CO5
<b>IV</b>	<b>The Ethical Decision-Making Process:</b> Philosophical approaches to ethical decision making; Ethics & Religious approaches; Moral & Legal aspects of ethical decision making; Ethical aspects in Bhagvat Gita; Kautaliya’s Arthshastra; Swami Vivekanand on Ethics; <b>Ethical Decision Making in Organizations:</b> Individual and Organizational Factors Influencing Ethical Decisions; Frameworks to Improve Decision-	CO6

Making Outcomes; Corporate Governance and its Impact on Ethical Decision-Making; Whistleblowing; Conflict Resolution	
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**References:**

6. Tulsian, P. C. Business and Corporate Laws. S. Chand Publishing.
2. Fernando, A.C. Business Ethics and Corporate Governance. Pearson
3. Bayern, S. Business Law Beyond Business. J. Corp. L., 46, 521.
4. Vivekanand, S. To the Youth of India. Advaita Ashrama.

<b>3<sup>rd</sup> Semester</b>		<b>BBA 24303 Human Resource Management</b>			
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** This course aims to provide students with a foundational understanding of Human Resource Management, covering key areas such as HR planning, HRD, career management, performance and compensation, and global HRM. It also emphasizes industrial relations, legal compliance, and employment relations, while introducing emerging trends like HR analytics and the use of Artificial Intelligence in transforming HR practices.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Explain the fundamental concepts of Human Resource Management (HRM), evaluate its role and challenges in the global business environment, and analyze the process and significance of job analysis.
<b>CO2</b>	Examine and apply various HRM functions related to employee hiring, with an in-depth focus on recruitment, selection, and training & development.
<b>CO3</b>	Critically analyze the functions of competency, talent, and career management, and evaluate strategies for managing gig workers and virtual employees.
<b>CO4</b>	Examine employee engagement, performance, and compensation management, and evaluate their impact on organizational effectiveness.
<b>CO5</b>	Identify and evaluate innovations and best practices in modern HRM.
<b>CO6</b>	Explain the concepts of HR leadership, sustainability goals, and analyze the role of Green HRM in promoting sustainable business practices.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Nature of HRM:</b> Human Resource Management—An Introduction, Role and challenges of HRM, HRM policies, HRM in globally competitive environment; Functional HRM and strategic human resource management. <b>Job analysis:</b> steps in analyzing job. <b>Job design:</b> job simplification, job rotation, job enrichment and job enlargement.	<b>CO1</b>
<b>II</b>	<b>Plan, Acquire and Develop</b> - Employee life cycle approach, Human Resource Planning; <b>Recruitment:</b> sources of recruitment, policies and procedure of recruitment. <b>Selection process,</b> testing and interviews, Placement, induction, <b>Training and Development.</b>	<b>CO2</b>
	<b>Competency Management,</b> Career Management Talent Management, Managing the GIG employees and Virtual employees and team.	<b>CO3</b>
<b>III</b>	<b>Engagement, Performance,</b> compensation management, Changing nature of Employee Engagement; Performance Management; Compensation and Benefits; Compensation for Special Groups.	<b>CO4</b>
<b>IV</b>	<b>Industrial Relations:</b> Workplace Laws and Regulations. <b>Technology, HR Analytics, Innovation:</b> Human Resource Information and Analytics; Human Resource Management innovations; Human Resource Management in Small and Medium Enterprises and Human Resource Management in the Service Sector	<b>CO5</b>
	<b>The Human Resource Leadership;</b> Diversity, Equity and Inclusion; Workplace Wellness, sustainability goals and HRM, Green HRM and challenges.	<b>CO6</b>

**References:**

1. DeNisi, A.S., Griffin,R.W and Sarkar,Anita Human Resource Management, Cengage Learning

2. Sengupta Amitabha, Human Resource Management: Concepts, Practices, and New Paradigms
3. Cascio, Wayne F., Managing Human Resources, Tata McGraw Hill, New Delhi
4. DeCenzo, David A, and Stephan P. Robbins, Fundamentals of Human Resource Management, Wiley India, New Delhi
5. Bhattacharyya, Dipak Kumar, Human Resource Management, Excel Books, New Delhi

<b>3<sup>rd</sup> Semester</b>	<b>BBA 24304 Indian Systems of Health and Wellness</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>2</b>

**Course Objective:** To provide students with a foundational understanding of the Indian systems of health and wellness by exploring the concepts of health, wellness, and wellbeing; examining the causes of diseases, particularly those arising from a sedentary lifestyle; and introducing the principles and practices of yoga and meditation as tools for preventive and holistic healing.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	To comprehend the significance of a healthy lifestyle and analyze the key components that contribute to overall health.
<b>CO2</b>	To familiarize the learners with the concept of wellness.
<b>CO3</b>	To acquaint students with the concept of wellbeing and enable them to understand various types of deficiencies affecting human health.
<b>CO4</b>	To help learners understand the impact of modern and sedentary lifestyles and identify the causes of various types of diseases.
<b>CO5</b>	To provide knowledge to students about the Indian system of wellness.
<b>CO6</b>	To acquaint learners with the foundational knowledge necessary to understand the concept of yoga and the vital role of sleep in maintaining physical and mental health.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Health &amp; Wellness</b> <ul style="list-style-type: none"> <li>● Definition of Health</li> <li>● Importance of health in everyday life</li> <li>● Components of health – physical, social, mental, spiritual and its relevance</li> </ul>	CO1
	<b>Concept of wellness</b> <ul style="list-style-type: none"> <li>● Mental health and wellness</li> <li>● Determinants of health behavior</li> </ul> <b>Mind Body:</b> Mind body connection in health – concept and relation <ul style="list-style-type: none"> <li>● Implications of mind-body connection</li> </ul>	CO2
<b>II</b>	<b>Well-Being</b> <ul style="list-style-type: none"> <li>● Wellbeing – why it matters?</li> <li>● Digital wellbeing</li> </ul> <b>Deficiency:</b> Malnutrition, under nutrition and over nutrition	CO3
<b>III</b>	<b>Diseases</b> <ul style="list-style-type: none"> <li>● Body system and common diseases</li> <li>● Sedentary lifestyle and risk of disease</li> <li>● Modern lifestyle and associated health risks</li> </ul>	CO4
<b>IV</b>	<b>Indian system of well being</b> <ul style="list-style-type: none"> <li>● Health beliefs of India</li> <li>● Health systems in India – AYUSH.</li> <li>● Perspective of indigenous people towards health</li> <li>● Happiness and well-being in India</li> </ul>	CO5
	<b>Role of Yoga and Meditation:</b> Role of Yoga, asanas and meditation in maintaining health and wellness.	CO6

**References:**

- Carr, A. Positive Psychology: The science of happiness and human strength. UK: Routledge
- C. Nyambichu & Jeff Lumiri, Lifestyle Disease: Lifestyle Disease management
- Physical Activity and Health by Claude Bouchard, Steven N. Blair, William L. Haskell.
- Mental Health Workbook by Emily Attached & Marzia Fernandez, 2021.
- Mental Health Workbook for Women: Exercises to Transform Negative Thoughts and Improve WellBeing by Nashay Lorick, 2022
- Lifestyle Diseases: Lifestyle Disease Management, by C. Nyambichu & Jeff Lumiri, 2018.
- Physical Activity and Mental Health by Angela Clow & Sarah Edmunds, 2013.

<b>3<sup>rd</sup> Semester</b>	<b>BBASEC 24301 Management Information System (MIS)</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** The course develops students' expertise in Management Information Systems (MIS), focusing on database management, system applications, and project management. Students will gain hands-on experience with modern tools to design and implement MIS solutions in real-world business scenarios.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Understand the basic concepts, types, dimension of MIS and components of IS.
<b>CO2</b>	Evaluate the evolution and components of IT infrastructure in the digital firm era.
<b>CO3</b>	Critically analyze the database management system, managing DBMS packages and creating Entity-Relationship diagrams.
<b>CO4</b>	Analyze various MIS applications, including DSS, GDSS, and knowledge management systems.
<b>CO5</b>	Develop e-commerce solutions by leveraging enterprise models, business process reengineering, and digital communication strategies.
<b>CO6</b>	Evaluate project management objectives and methodologies, including agile practices such as SCRUM, and manage projects effectively to control risk factors .

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to MIS</b> - Basics concepts of MIS/ Types of MIS, System View of Business, Process of MIS, Development of MIS within the organization and Dimension and components of IS, Benefits of MIS.	CO1
	<b>IT Infrastructure</b> - IT infrastructure evolution, Components of IT infrastructure, New approaches for system building in the digital firm era.	CO2
<b>II</b>	<b>Data base management system:</b> Objectives of data base approach- Characters of database Management systems. <b>Data Processing System-</b> Components of DBMS packages - Data base administration- Entity – Relationship (conceptual).	CO3
<b>III</b>	<b>MIS applications</b> , DSS – GDSS - DSS applications in E enterprise - Knowledge Management System and Knowledge Based Expert System - Enterprise Model system.	CO4
	<b>E-Business, E- Commerce, E-communication</b> , electronic funds transfer and legal security issues of e-commerce and Design and build an e-commerce website. Business Process Reengineering.	CO5
<b>IV</b>	<b>Managing Projects</b> - Objectives of project management, Fundamentals of project management information systems with agile methodologies -Introduction of SCRUM, Roles and meetings, User stories, Project risk, Controlling risk factors, Ethical, social, and political issues in the information era.	CO6

**References:**

1. Laudon, K. C., & Laudon, J. P. Management information systems: managing the

digital firm. Fifteenth Edition. Pearson.

2. Coronel, C., & Morris, S. Database systems: design, implementation, & management. Cengage Learning.

3. Olson, D. Information systems project management (First;1; ed.). US: Business Expert Press.

4. Schiel, J. The ScrumMaster Study Guide. Auerbach Publications.

5. The Scrum Master Guidebook: A Reference for Obtaining Mastery", CHANDAN LAL PATARY

6. Scrum: The Art of Doing Twice the Work in Half the Time", Jeff Sutherland, J.J. Sutherland

7. Stair, R., & Reynolds, G. Fundamentals of information systems. Cengage Learning.

3 <sup>rd</sup> Semester		VAC 24301 INDIAN CONSTITUTION			
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>2</b>

**Course Objective:** This course aims to equip learners with a foundational understanding of the Indian Constitution, including its core principles, structural framework, and key provisions. It will enable them to comprehend the functioning of Indian democracy, fundamental rights and duties, the roles of constitutional institutions, and critically examine constitutional provisions relevant to the business environment.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Critically analyze the Indian Constitution from a historical and economic perspective, identify its salient features and nature, and interpret the economic intent and vision embedded in the Preamble.
<b>CO2</b>	Discuss the importance of Fundamental Rights, DPSP and Fundamental Duties as enshrined in the constitution.
<b>CO3</b>	Investigate the constitutional provisions relevant to business, such as the fundamental right to practice any profession, occupation, trade, or business as enshrined in Article 19.
<b>CO4</b>	Recognize the importance of comprehending constitutional basics and their impact on trade, economy, and business practices.
<b>CO5</b>	Analyze the structure and functions of the Parliament, Executive, and Judiciary in India, including the roles of the Prime Minister, President, and the Supreme and High Courts.
<b>CO6</b>	Examine the structure, powers, and functions of the State Legislature and State Executive, including the roles of the Chief Minister, Council of Ministers, and the Governor.

Unit	Content	CO
<b>I</b>	<b>An Economic History of the Constitution of India</b> Historical understanding of the constitution as an economic document, Salient features and nature of Indian Constitution and Understanding the Preamble.	CO1
	<b>Fundamental Right:</b> Features, kinds and evaluation, Directive principle of state policy: importance and implementation and Fundamental duties.	CO2
<b>II</b>	<b>Constitutional Provisions relating to Business in India</b> Article 19(1)(g), grants every citizen the right, to practice any profession, or to carry on any profession, occupation, trade, or business. Like other fundamental rights, this right is subject to reasonable restrictions imposed by the state. This particular provision of the Constitution has been one of the most severely litigated freedoms (with amendments).	CO3
<b>III</b>	<b>Fiscal Federalism</b> - Article articles 301 to 307 of the Constitution pertains to Trade, Commerce and Intercourse within the Territory of India; Challenges associated with fiscal federalism in India including the vertical fiscal imbalance and Article 280 of the Constitution (with amendments).	CO4
<b>IV</b>	<b>Parliament:</b> Composition, Power and Role. Indian Cabinet and PM: Election, Power and Role. <b>President:</b> Election, Power and Position. <b>Judiciary:</b> Supreme Court and High Court.	CO5
	<b>State Legislature:</b> Composition, Power and Role. Council of Ministers and Chief Minister: Election, Power and Role. <b>Governor:</b> Appointment and Role.	CO6

## References:

- The Oxford Handbook of the Indian Constitution, Oxford university press.
- Basu, D.D., Introduction to the Constitution of India, New Delhi: Lexis Nexis Publishers, 2015.
- Fadia. B.L., Kuldeep Fadia, Indian Government and Politics, New Delhi: Sahitya Bhavan, 2017.
- Ghosh, Peu, Indian Government and Politics, New Delhi: Prentice Hall of India Learning, 2017.
- Chakrabarty, Bidyut, Indian Government and Politics, New Delhi: Sage Publishing, 2008.
- M. V. Pylee, India's Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
- J.N. Pandey, The Constitutional Law of India, Allahabad; Central Law Agency, 2018 (55th edn.)

## Cases

- Rustom Cavasjee Cooper v. Union of India, (1970) 1 SCC 248
- State of Rajasthan v. Mohan Lal Vyas, AIR 1971 SC 2068 (confirmation of a private monopoly, not a violation of fundamental right)
- Mithilesh Garg v. Union of India, (1992) 1 SCC 168: AIR 1992 SC 221 (Right to carry on business, not breached when it is liberalized)
- Chintamanrao v. The State of Madhya Pradesh, AIR 1951 SC 118 (scope of reasonable restrictions in relation to trade and occupation)
- T. B. Ibrahim v. Regional Transport Authority. Tanjore, AIR 1953 SC 79
- Harman Singh v. RTA, Calcutta, AIR 1954 SC 190
- Dwarka Prasad Laxmi Narain v. State of U.P., AIR 1954 SC 224

<b>4<sup>th</sup> Semester</b>		<b>BBA 24401 Entrepreneurship and Start up Ecosystem</b>			
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>2</b>

**Course Objective:** The objective of the course is to make the student understand the concept and importance of entrepreneurship and facilitate generation of young entrepreneurs.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	<b>Analyze</b> the concept of entrepreneurship and <b>examine</b> its role in the economic development of a nation.
<b>CO2</b>	<b>Evaluate</b> the characteristics of family businesses and <b>assess</b> their contribution to entrepreneurship.
<b>CO3</b>	<b>Identify, evaluate, and analyze</b> potential business opportunities for entrepreneurial ventures.
<b>CO4</b>	<b>Apply</b> the basic building blocks of starting a venture to practical entrepreneurial contexts.
<b>CO5</b>	<b>Identify</b> elements of the Indian entrepreneurship ecosystem and <b>utilize</b> them for entrepreneurial advantage.
<b>CO6</b>	<b>Assess</b> different sources of finance for new enterprises and <b>evaluate</b> the role of financial institutions and government schemes in entrepreneurial development.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Entrepreneurship</b> - Definition and Concept of entrepreneurship, Entrepreneur Characteristics, Classification of Entrepreneurs, Role of Entrepreneurship in Economic Development –Start-ups	CO1
	<b>Family Business</b> - Knowing the characteristics of Family business with discussion on few Indian cases, of Family Business like Murugappa, Dabur, Wadia, Godrej, Kirloskar etc.	CO2
<b>II</b>	<b>Evaluating Business Opportunity</b> - Sources of business ideas and opportunity recognition, Guesstimating the market potential of a business idea, Feasibility analysis of the idea, Industry, competition and environment analysis.	CO3
<b>III</b>	<b>Building Blocks of Starting Ventures</b> – Low cost Marketing using digital technologies, Team building from scratch, Establishing the value-chain and managing operations, Legal aspects like IPR and compliances.	CO4
	<b>Start-up Ecosystem</b> - Know the components of the start-up ecosystem including Incubators, Accelerators, Know various govt. schemes like Start-up India, Digital India, MSME etc., Source of Technology, Intellectual Property management	CO5
<b>IV</b>	<b>Financing Options</b> - Bridge capital, Seed capital assistance, Margin money scheme, Industrial Sickness, Causes-Remedies- An overview on the roles of institutions/schemes in entrepreneurial development- SIDBI, Commercial Banks. Other financing options- venture capital, lease funding, Angel Investors. Revival, Exit and End to a venture.	CO6

**References:**

5. Startup India Leaning Program by Start Up India available at [www.startupindia.gov.in](http://www.startupindia.gov.in)
6. Entrepreneurship, Rajeev Roy, Oxford University Press
7. Entrepreneurship: Successfully Launching New Ventures by R. Duane Ireland Bruce R. Barringer, Pearson Publishing
8. Family Business Management by Rajiv Agarwal, Sage Publishing
9. Anish Tiwari, "Mapping the Startup Ecosystem in India", Economic & Political Weekly.

<b>4<sup>th</sup> Semester</b>	<b>BBA 24402 Operations Management</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** Operations Management introduces fundamental principles and practices essential for managing business operations efficiently. It includes various aspects like production systems, process design, quality management and emerging trends in operations management. Students will learn to optimize processes, implement quality management principles, and adapt to technological and sustainable advancements.

<b>Course Outcomes: After studying the course, students will be able to:</b>	
<b>CO1</b>	<b>Apply</b> the concepts of operation management to understand its growing importance in the business environment.
<b>CO2</b>	<b>Analyze</b> resource utilization within an organization to improve operational efficiency.
<b>CO3</b>	<b>Optimize</b> operational processes by analyzing and implementing effective process design and layout decisions.
<b>CO4</b>	<b>Apply</b> capacity planning concepts to determine optimal resource allocation and operational capability
<b>CO5</b>	<b>Implement and evaluate</b> quality management principles to enhance product/service quality and minimize defects.
<b>CO6</b>	<b>Assess and evaluate</b> emerging trends in operations management and their impact on organizational performance.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Operations Management</b> – Definition, importance, scope and significance of operations management in achieving organizational success by enhancing efficiency, ensuring quality, and delivering customer satisfaction.	CO1
	<b>Facility Location</b> – importance, factors in location analysis: Location analysis techniques. <b>Facility Layout</b> – Objectives, advantages, basic types of layouts. Capacity planning - concepts, factor affecting capacity planning, capacity planning decisions.	CO2
<b>II</b>	<b>Process Design and Analysis</b> - strategic decisions involved in selecting and designing processes and layouts - using tools like flowcharts and process maps and explore various techniques for continuous improvement.	CO3
	<b>Capacity planning</b> - strategies to balance capacity and demand effectively, understanding process choices, layout decisions, and the importance of space utilization, flexibility, cost, safety, and comfort.	CO4
<b>III</b>	<b>Quality Management-</b> Quality management Concepts, delivering products and services, adhere to industry standards, Total Quality Management (TQM), implementation of Six Sigma and Lean Manufacturing, various tools and techniques to enhance quality, reduce defects, and improve operational efficiency, leading to higher customer satisfaction and competitive advantage	CO5
<b>IV</b>	<b>Emerging Trends in Operations Management</b> - new trends and technologies, focuses on sustainable operations, the impact of technology, and the complexities of global operations, the importance of integrating sustainable practices.	CO6

**References:**

1. Operations Management by William J. Stevenson
2. Operations Management: Processes and Supply Chains by Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman
3. The Goal: A Process of Ongoing Improvement by Eliyahu M. Goldratt and Jeff Cox
4. Introduction to Operations and Supply Chain Management by Cecil C. Bozarth and Robert B. Handfield

<b>4<sup>th</sup> Semester</b>	<b>BBA 24403 Financial Management</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** To develop a conceptual clarity and basic understanding of the fundamentals of corporate finance among the students. Further help them comprehend its practical applicability in the corporate world.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	Apply the fundamental concepts of financial management, including financial decisions and ethics, to practical business scenarios.
<b>CO2</b>	Analyze various sources of finance such as securities and debentures to determine their suitability for organizational funding.
<b>CO3</b>	Analyze the concepts of capital structure and capitalization and assess their impact on the firm's financial stability.
<b>CO4</b>	Examine the cost of capital and leverage to understand their influence on the financial performance of a business.
<b>CO5</b>	Evaluate investment proposals using capital budgeting techniques to support sound financial decision-making.
<b>CO6</b>	Evaluate the implications of dividend decisions and working capital management on financial efficiency and shareholder value.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Financial Management</b> - Meaning of finance and financial management, Types of finance, Objective and Scope of financial management—profit maximization and wealth maximization - merits and criticisms- Financial decisions, Internal relation of financial decisions, Factors influencing financial decisions, Functional areas of financial management, Functions of a finance manager, Definition of ethics and the importance of ethics in Finance.	CO1
	<b>Sources of Finance: Ownership securities</b> – Equity shares, Preference shares, Deferred shares, no par stock/shares, Shares with differential rights, Sweat Equity <b>Creditor ship securities</b> – Debentures – Zero coupon bonds, zero interest bonds, Callable bonds, Deep discount bonds <b>Internal financing or ploughing back of profit</b> – short term and long-term sources. Startup finance-Bootstrapping, Series Funding.	CO2
<b>II</b>	<b>Capital Structure &amp; Capitalization</b> - Meaning of capitalization – Theories of capitalization – cost theory and earnings theory. Over capitalization and under capitalization (Theory) – causes – effects and remedies, Watered stock, Over trading and under trading. Meaning of capital structure and financial structure, principles of capital structure, Optimum Capital Structure, Determinants of capital structure, capital gearing-Theories of Capital structure	CO3
<b>III</b>	<b>Cost of Capital and Leverages</b> - Meaning of cost of capital, significance of cost of capital, components of cost of capital –Computation of Cost of capital and Weighted Average Cost of Capital, CAPM-Practical Problems. <b>Meaning of Leverage</b> , Types of Leverages – operating, financial and combined leverage.	CO4
<b>IV</b>	<b>Capital Budgeting</b> - Meaning of Capital Budgeting, Importance, Need, Time value of money-Present and Future Value (Simple Problems), Capital budgeting process, project appraisal by using traditional methods and modern methods, Practical problems on Payback Period, Net Present Value, Profitability Index, IRR and MIRR methods,	CO5
	<b>Dividend policy-Meaning</b> , Kinds, Theories of dividend decisions, determinants of dividend policy decisions. <b>Managing working Capital</b> - Meaning of working capital, types of working	CO6

	capital, working capital cycle, adequate working capital, determinants of working capital, estimation of working capital-Practice problems. Management of cash. Management of inventory and debtors.	
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**References:**

1. Khan, M, Y, & Jain, P, K . Financial Management. Tata Mc Graw Hill.
2. Chandra, P. Financial Management. New Delhi, India. Tata McGraw Hill Book Co.
3. Pandey,I.M. Financial Management. New Delhi, India. Vikas Publishing House.
4. Kumar, A. Financial Management, Khanna Publishing House.
5. Gupta, S, K., Sharma, R.K. & Gupta, N . Financial Management. Kalyani Publishers.
6. Khan, M, Y, & Jain, P, K . Financial Management. Tata Mc Graw Hill.
7. Brigham and Houston. Fundamentals of Financial Management, Cengage Learning.

<b>4<sup>th</sup> Semester</b>		<b>BBA 24404 Marketing Management</b>			
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** Marketing is one of the foremost functions of Management in present day corporate world, its understanding results in developing best products in terms of goods and services that brings consumer satisfaction. This course will imbibe the basic understanding among the students to become successful marketers.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	<b>Apply</b> marketing management concepts and frameworks to analyze and improve new or existing business scenarios.
<b>CO2</b>	<b>Analyze</b> the complexities of the marketing environment and <b>differentiate</b> between its various types.
<b>CO3</b>	<b>Develop and apply</b> skills for effective market segmentation, targeting, and positioning, and <b>interpret</b> the impact of consumer buying decision behavior.
<b>CO4</b>	<b>Illustrate and analyze</b> various components of the product mix, product life cycle, and the new product development process.
<b>CO5</b>	<b>Evaluate</b> emerging trends in marketing, including pricing, promotion, and marketing channel decisions, and their relevance in modern business.
<b>CO6</b>	<b>Apply</b> the concepts of services marketing and modern marketing techniques to real-world business situations.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction Of Marketing:</b> Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, selling concept, Marketing concept, Holistic marketing concept;	CO1
	<b>Marketing Environment:</b> Demographic, Economic, Political, Legal, Socio cultural, Technological environment (Indian context); Market and competition analysis, Creating and Delivering Customer Value. Types of marketing (B2C, B2G, B2B, C2C).	CO2
<b>II</b>	<b>Segmentation, Targeting and Positioning:</b> Concept; Levels of Market Segmentation, Basis for Segmenting Consumer Markets; Consumer Behavior, The Rise of Consumer Democracy, Stimulus Response Model of Consumer Behavior, Buyer's Cultural, Social, Personal, and Psychological Characteristics, Consumer and Business Customer's Buying Decision Process.	CO3
<b>III</b>	<b>Product Decisions:</b> Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labeling.	CO4
	<b>Pricing Decisions:</b> Determinants of Price, Pricing Methods. <b>Promotion Decisions:</b> Factors determining promotion mix, Promotional Tools – Fundamentals of advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling. <b>Marketing Channel Decision:</b> Channel functions, Channel Levels, Types of Intermediaries: Wholesalers and Retailers, Introduction to Retail Management.	CO5
<b>IV</b>	<b>Marketing of Services:</b> Characteristics of services, marketing strategies for service firms – 7Ps. Contemporary issues in Marketing, E-commerce, Digital Marketing, Ethics and social responsibility in Marketing, Integrated Marketing, Online Payments, Rural Marketing, Social Marketing, Green Marketing (Introductory aspects only).	CO6

**References:**

1. Kotler P., Keller K., et al. Marketing Management (16th edition). Pearson Education Pvt. Ltd.
2. Aaker, D. A. and Moorman Christine., Strategic Market Management: Global Perspectives. John Wiley & Sons.
3. Shainesh G. Kotler Philip, Keller Kevin, Alexander Chernev, Jagdish N. Sheth | Marketing Management. Pearson Higher Education
4. Kotler, P., Armstrong, G., and Agnihotri, P. Y. Principles of Marketing (17th edition). Pearson Education.
5. Ramaswamy, V.S. & Namakumari, S. Marketing Management: Indian Context Global Perspective (6th edition). Sage Publications India Pvt. Ltd.
6. Sheth, J. N., & Sisodia, R. S. (Eds). Does Marketing Need Reform: Fresh Perspectives on the Future. Routledge.
7. Percy, L. Strategic Integrated Marketing Communications. Routledge.
8. Chaffey, D., & Ellis-Chadwick, F. Digital Marketing (7th edition). Pearson Higher Education.
9. Biswas A. K. Strategic Market Management: Managing Markets for profit and growth Notion Press.
10. Schmitt, B. Experiential marketing. Bilbao: Deusto.
11. Kumar, N. Marketing as Strategy: Understanding the CEO's Agenda for driving Growth and Innovation. Harvard Business Review Press.
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<b>4<sup>th</sup> Semester</b>	<b>BBA 24405 International Business</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>4</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>4</b>

**Course Objective:** The course aims to help students to understand the evolution and significance of international trade in contemporary business environment and examine various economic integration by analyzing the emerging trends in International Business

<b>Course Outcomes: After studying the course, students will be able to:</b>	
<b>CO1</b>	Apply the basic concepts and stages of internationalization to understand how firms expand into global markets
<b>CO2</b>	Analyze fundamental theories of international business and trade to interpret their role in global economic activities
<b>CO3</b>	Examine the concept of Foreign Direct Investment (FDI) and assess its impact on the global economy.
<b>CO4</b>	Analyze the significance of economic integration and its influence on international business operations and competitiveness.
<b>CO5</b>	Evaluate the impact of emerging global trends on international business strategies and decision-making.
<b>CO6</b>	Evaluate the implications of Brexit on international business laws, digital platforms, and e-commerce activities.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to International Business</b> – Meaning, nature, scope and importance of International Business, Stages of Internationalization – EPRG Framework, mode of entry to international business.	CO1
	<b>International Trade Theories</b> - Theories of International Trade Mercantilists, Absolute Cost and Comparative Advantage, Factor Proportions, Neo-factor Proportions Theories, Country Similarity Theory, Intra-industry Trade, Tariff and Non-Tariff Barriers in Global Businesses.	CO2
<b>II</b>	<b>Introduction of Foreign Direct Investment</b> - Introduction Foreign Direct Investment in the World Economy, Trends in FDI Theories of Foreign Direct Investment, Greenfield and Brownfield FDI, Benefits and Costs of FDI, International Institutions and the Liberalization of FDI, CAGE Model.	CO3
<b>III</b>	<b>Economic Integration</b> - Economic indicators and their impact on international business decisions, Regional Economic Integration and Trade Blocs, Basic Principles of Multilateral Trade Negotiations, Instruments of Trade Regulation, FDA, custom union, common market economic union, Emerging Markets and Developing Economies.	CO4
<b>IV</b>	<b>Emerging Trends in International Business</b> - International Entrepreneurship and Born Global Firms, Ethical Considerations – CSR Frameworks and Approaches and ethical considerations, ESG investing and reporting standards, corporate responses to climate change and social justice issues	CO5
	<b>Implications of Brexit</b> on international business laws, the rise of digital platforms, and ecommerce. Re-shoring and Nearshoring Trend, Impact of pandemic on International Business.	CO6

**References:**

1. International Business: Competing in the Global Marketplace" by Charles W. L. Hill.
2. International Business: Concept, Environment and Strategy, 3e by Vyuptakesh Sharan Pearson Education
3. International Business: The Challenges of Globalization by John J. Wild and Kenneth L. Wild.
4. Rakesh, M. J. International Business, New Delhi, Oxford University Press.
5. Aswathappa, A. . International Business, 2e. Tata McGraw-Hill Education.

<b>4<sup>th</sup> Semester</b>	<b>VAC 24401 Geopolitics and impact on Business</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>2</b>

**Course Objective:** The course aims to help students to Understand the role and significance of Geopolitics and Global Dimensions of International Business and examine the changing nature of Global Geopolitics and its potential effects of Global and persistent Geopolitical conflicts on Economy.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	<b>Apply</b> the concept of geopolitics and its theories to understand their relevance in international business contexts.
<b>CO2</b>	<b>Analyze</b> various issues in geopolitics, including environmental, energy and natural resources, technology, and border disputes.
<b>CO3</b>	<b>Identify and analyze</b> the role and impact of geopolitics on international political and economic variables affecting international business.
<b>CO4</b>	<b>Evaluate</b> the application of knowledge of global trade and monetary systems to develop competitive strategies in regional and global markets.
<b>CO5</b>	<b>Assess and predict</b> how emerging trends in geopolitics influence strategic decisions of international businesses.
<b>CO6</b>	<b>Apply</b> the concepts of business ethics and culture in international business scenarios to ensure ethical and culturally sensitive practices.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Geopolitics</b> - Definition, Nature and Scope of Geopolitics, Theories of Geopolitics- Mackinder's Heartland Theory, Sea Power (Alfred Thayer Mahan), Rimland Theory (Nicholas J Spykman), Robert D Kaplan.	CO1
	<b>Contemporary Issues in Geopolitics</b> - Global Environmental Issues, Geopolitics of Energy and Natural Resources, Geoeconomics, Geopolitics of Technology, Globalization and geopolitics, Border Disputes, Popular Culture and Geopolitics, Geopolitics and Risk Analysis. Rise of Protectionism, and Geopolitical Tensions.	CO2
<b>II</b>	<b>Globalization and International Political Economy</b> in geopolitical scenario Post-War International Economic Order- IMF, World Bank, WTO; New International Economic Order- BRICS, North-South, South-South Cooperation; Globalization, National Differences in Political Economy.	CO3
<b>III</b>	<b>Global Trade and Monetary Systems</b> Foreign Direct Investment, Foreign Exchange Market, Global Capital Market, International Monetary System, Supply Chain Disruptions and Management. Case studies on the Suez Canal, COVID Pandemic, US-China trade war, Russia- Ukraine, Israel-Palestine and China-Taiwan conflict.	CO4
<b>IV</b>	<b>Emerging Trends and Issues in Geopolitics</b> - Differences and Challenges in International Business trade wars, Global and Sustainable Trade Practices and its impact on national economies, Issues in Brexit, World Recession, Inflationary Trends.	CO5
	<b>Business Ethics and Culture in International Business</b> - unfair trade practices by developed and developing economies, anti-dumping, Tariff wars, MNCs and their lobbying and influence in domestic politics, Cyber Warfare and Cyber Attacks and anti-piracy law.	CO6

**References:**

1. Kline, J. Ethics for International Business: Decision-making in a global political economy. London: Routledge.
2. Dodds, Klaus, Geopolitics in a Changing World, Prentice Hall: Essex, England.
3. Mearsheimer, J. J. The tragedy of great power politics. W. W. Norton & Company.
4. Kaplan, R. D. The revenge of geography: What the map tells us about coming conflicts and the battle against fate. Random House.
5. Black, J. ,Geopolitics and the Quest for Dominance. Bloomington: Indiana University Press.
6. Ikenberry, G. J. The Illusion of Geopolitics. Foreign Affairs, 93(3), 80.
7. Cavusgil, S.T., Knight, G., & Riesenberger, J.R., International Business: The New Realities, Prentice Hall.

<b>4<sup>th</sup> Semester</b>	<b>BBASEC 24401 Design Thinking and Innovation</b>				
<b>Internal Marks</b>	<b>40</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>External Marks</b>	<b>60</b>		<b>2</b>	<b>0</b>	<b>0</b>
<b>Total Marks</b>	<b>100</b>		<b>Credits</b>		<b>2</b>

**Course Objective:** A Design Thinking and Innovation would typically cover the core principles and practices of design thinking, including its application in business and innovation. The curriculum would likely emphasize understanding users, defining problems, generating creative solutions, and testing and iterating on those solutions.

**Course Outcomes: After studying the course, students will be able to:**

<b>CO1</b>	<b>Apply</b> the fundamental concepts of innovation and <b>demonstrate</b> its significance in business problem-solving..
<b>CO2</b>	<b>Analyze</b> customer experience challenges and <b>align</b> customer expectations with product or service parameters.
<b>CO3</b>	<b>Apply</b> empathy techniques to <b>define</b> problems effectively from a user-centered perspective.
<b>CO4</b>	<b>Analyze</b> and <b>implement</b> the processes of ideation, prototyping, and execution to develop innovative solutions.
<b>CO5</b>	<b>Evaluate</b> and <b>design</b> feedback loops to prioritize user experience, address ergonomic challenges, and ensure user-focused innovation.
<b>CO6</b>	<b>Evaluate</b> and <b>redesign</b> products or processes, <b>test</b> solutions, and <b>present</b> them to solve real-world problems using innovative approaches.

<b>Unit</b>	<b>Content</b>	<b>CO</b>
<b>I</b>	<b>Basics of Design Thinking-</b> Understand the concept of innovation and its significance in business, creative thinking process and problem-solving approaches, Design Thinking approach and its objective.	CO1
	<b>Design Thinking and Customer Centricity</b> – real world examples of customer challenges, use of Design Thinking to Enhance Customer Experience, Parameters of Product experience, Alignment of Customer Expectations with Product,	CO2
<b>II</b>	<b>Learning to Empathize and Define the Problem-</b> Know the importance of empathy in innovation process – develop empathy using design tools, Observing and assimilating information, Individual differences & Uniqueness Group Discussion and Activities to encourage the understanding, acceptance and appreciation of individual differences, wicked problems, Identifying wicked problems and the potential impact of their solutions.	CO3
<b>III</b>	<b>Ideate, Prototype and Implement</b> - Five stages of Design Thinking Process – Empathize, Define, Ideate, Prototype, Implement. Know the various templates of ideation like brainstorming - Concept of brainstorming – how to reach consensus on wicked problems, systems thinking, Mapping customer experience for ideation, Know the methods of prototyping, purpose of rapid prototyping, Implementation.	CO4
<b>IV</b>	<b>Feedback</b> – Meaning, role, importance, Channels and Feedback loop, focus on User Experience, address ergonomic challenges, user focused design.	CO5
	<b>Re-Design &amp; Re-Create</b> - Meaning, role, importance, Final concept testing, Final Presentation – Solving Problems through innovative design concepts & creative solution.	CO6

**References:**

1. Design Thinking by Nigel Cross, Bloomsbury

