



University of Calcutta

B.B.A. (H) Syllabus under CBCS

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UNIVERSITY OF CALCUTTA

Notification No. CSR/ 12 /18

It is notified for information of all concerned that the Syndicate in its meeting held on 28.05.2018 (vide Item No.14) approved the Syllabi of different subjects in Undergraduate Honours / General / Major courses of studies (CBCS) under this University, as laid down in the accompanying pamphlet:

List of the subjects

Sl. No.	Subject	Sl. No.	Subject
1	Anthropology (Honours / General)	29	Mathematics (Honours / General)
2	Arabic (Honours / General)	30	Microbiology (Honours / General)
3	Persian (Honours / General)	31	Mol. Biology (General)
4	Bengali (Honours / General /LCC2 /AECC1)	32	Philosophy (Honours / General)
5	Bio-Chemistry (Honours / General)	33	Physical Education (General)
6	Botany (Honours / General)	34	Physics (Honours / General)
7	Chemistry (Honours / General)	35	Physiology (Honours / General)
8	Computer Science (Honours / General)	36	Political Science (Honours / General)
9	Defence Studies (General)	37	Psychology (Honours / General)
10	Economics (Honours / General)	38	Sanskrit (Honours / General)
11	Education (Honours / General)	39	Social Science (General)
12	Electronics (Honours / General)	40	Sociology (Honours / General)
13	English ((Honours / General/ LCC1/ LCC2/AECC1)	41	Statistics (Honours / General)
14	Environmental Science (Honours / General)	42	Urdu (Honours / General /LCC2 /AECC1)
15	Environmental Studies (AECC2)	43	Women Studies (General)
16	Film Studies (General)	44	Zoology (Honours / General)
17	Food Nutrition (Honours / General)	45	Industrial Fish and Fisheries – IFFV (Major)
18	French (General)	46	Sericulture – SRTV (Major)
19	Geography (Honours / General)	47	Computer Applications – CMAV (Major)
20	Geology (Honours / General)	48	Tourism and Travel Management – TTMV (Major)
21	Hindi (Honours / General /LCC2 /AECC1)	49	Advertising Sales Promotion and Sales Management –ASPV (Major)
22	History (Honours / General)	50	Communicative English –CMEV (Major)
23	Islamic History Culture (Honours / General)	51	Clinical Nutrition and Dietetics CNDV (Major)
24	Home Science Extension Education (General)	52	Bachelor of Business Administration (BBA) (Honours)
25	House Hold Art (General)	53	Bachelor of Fashion and Apparel Design – (B.F.A.D.) (Honours)
26	Human Development (Honours / General)	54	Bachelor of Fine Art (B.F.A.) (Honours)
27	Human Rights (General)	55	B. Music (Honours / General) and Music (General)
28	Journalism and Mass Communication (Honours / General)		

The above shall be effective from the academic session 2018-2019.

SENATE HOUSE
KOLKATA-700073
The 4th June, 2018

Paul
4/6/18
(Dr. Santanu Paul)
Deputy Registrar

BBAA101AE1. Environmental Studies (Credits 2, Marks100)
Syllabus as in B.Com (Hons) under CBCS system

BBAA102C1. Principles of Management & Organisational Behaviour
Credits -6 Marks-100

Course Objective:

To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases.

Course contents:

Unit 1

Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance.

Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

Unit2

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types. Control:Function, Process and types of Control; Principles of organizing: Common organisational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation, coordination & communication.

Unit 3

Importance of organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Trait Theory Learning: Concept. Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Transactional Leadership. Managerial Grid.

Unit4

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

Power : Types & Sources, Organisational Power and Politics: Nature of organisational politics. Conflict: Concept,

Sources, Types, Stages of conflict, Management of conflict, Negotiation. Organisational Change: Concept, Resistance to change, Managing resistance to change,

Readings:

- 1.Gilbert: Principles of Management, McGraw Hill.
- 2.Greenberg Jerald and Baron Robert. A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.
- 3.Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
- 4.Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
- 5.Kavita Singh: Organisational Behaviour, Vikas Publication.

- 6.Koontz & Heinz Weihrich: Essential of Management, McGraw Hill.
- 7.Luthans Fred: Organisational Behaviour, Tata McGraw Hill.
- 8.Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. - Organisational Behaviour; Tata McGraw Hill.
- 9.Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.
- 10.Richard L. Daft: Principles of Management, Cengage Learning India.
- 11.Robbins Stephen P: Organisational Behaviour, Pearson.
- 12.Stephen P. Robbins & Mary Coulter: Management, Pearson.
- 13.Stoner & Wankel: Management, Prentice Hall of India.
- 14.Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.
15. Navin Mathur, Management Gurus , National Publishing House, New Delhi

BBAA103C2 Business Accounting

Credits -6

Marks-100

Objective:

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

Course Contents

Unit I

Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. Introduction to Fair value Accounting The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three-column Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance. Bank Reconciliation Statement.

Unit2

Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. Inventory valuation (LIFO, weighted Avg. Cost) Revenue recognition.

Unit3

Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report. Preparation of CashFlow Statement as per AS-3 (revised). Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of information;

Unit4

Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis. Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis.

Readings:

- 1.S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
- 2.R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
- 3.Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
- 4.J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
- 5.T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

BBAA104GE1 ENTREPRENEURSHIP DEVELOPMENT

Credits -6

Marks-100

Objective:

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

UNIT-1 ENTREPRENEURIAL MANAGEMENT

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team /Leadership; Harvesting and Exit Strategies; Corporate Entrepreneurship/ Intrapreneur, Risk Analysis.

UNIT-2 ENTREPRENEURSHIP, CREATIVITY AND INNOVATION

Innovation, Creativity; Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

UNIT-3 FAMILY BUSINESS AND ENTREPRENEURSHIP

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

UNIT-4 FINANCING THE ENTREPRENEURIAL BUSINESS

Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium Finance. Loan application process, Venture capital.

UNIT-5 EMERGING ISSUES IN START UP IN INDIA

Concept of Start up. Defer & mechanisms of start up as GOI initiatives. Role of start up in business environment.

Readings

1. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
2. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
3. Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
4. Prahalad, C. K. (2006). Fortune at the bottom of the pyramid ,eradicating poverty through profits. Wharton school Publishing.

BBAA201AE2 Business Communication

Business Communication/ Communicative English

Credits -2

Marks-100

Unit 1: Introduction

Objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network

Unit 2: Types of Communication

English Language and communication: Parts of Speech Person, Gender, Number ,Use of Tense, Prepositions and Adverbs of Time and Place, Degree, Adjectives Forming questions, Negation and Relative Clauses Interchange of Sentences, Narration, Voice change, Proverbs, Vocabulary, Proper use of words, Idioms.

Unit 3: Tools of Communication

Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing, English for Special and Technical Purpose Official letter, Paragraph writing, Note-making, Topic Sentence. Telephonic Conversation, Group Discussion regarding job interview

Unit 4: Drafting

Business Meetings, Meeting Etiquettes, Notice, Circular, Resolution and minutes , Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan . C. V. Writing. Scientific and technical subjects, Formal and informal writings Reports, handbooks, manuals, letters, memorandum.

Suggested Readings •

- Anjane, S. & Bhavana Adhikari, Business Communication, TMH
- Chaturvedi & Chaturvedi, Business Communication : Concepts, Cases and Applications, Pearson
- M.K. Shegal & Vandana Khetarpal, Business Communication, Excel Books
- R.K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Rao, Kumar & Bindu, Business Communication, Cengage
- Khanna, Puja., Business Communication, Vikash
- Raman & Sharma, Technical Communication, Oxford

BBAA202C3 Statistics for Business Decisions

Credits -6

Marks-100

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

Course contents:

Unit 1:

Definition of Statistics; Importance and scope of Mathematics and Statistics in business decisions; Limitations. Primary and Secondary data; Methods of data collection; Tabulation of data; Graphs and charts; Frequency distributions; Diagrammatic presentation of frequency distributions.

Unit 2:

Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

Unit 3:

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

Unit 4:

Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Unit 5:

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous.

Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

Readings:

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin : Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western

BBA203C4 Managerial Economics

Credits -6

Marks-100

Objective:

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

Course Contents

Unit 1:

Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply; Application of elasticity concepts in marketing/sales decision making. Concepts of demand elasticities and relationship into total revenue in pricing decisions. Theory of consumer behavior : cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods), revealed preference theory.

Unit 2:

Producer and optimal production choice : optimizing behavior in short run(geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources). Applications of the concept of cost elasticities to determine plant size. Concept of Minimum Efficient Scale in transportation industry.* Costs and scale : traditional theory of cost (short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit 3:

Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity). Role of advertisement in monopolistic competition, oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma).

Unit 4:

Factor market: demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

Readings:

- 1.Dominick Salvatore (2009). Principles of Microeconomics (5thed.) Oxford University Press
- 2.Lipsey and Chrystal. (2008). Economics. (11thed.) Oxford University Press
- 3.Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
- 4.Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7thed.). Pearson.
- *5. Mark Hershey, Managerial Economics

BBAA204GE2 Business Ethics.

Credits -6

Marks-100

Objective:

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

Course Contents

Unit 1:

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Teleological and Deontological Theories of ethical reasoning ; ethics of care, Integrating utility, rights, justice and caring; Virtue ethics, Ethical issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

Unit 2:

Corporate social responsibility: Concept; stakeholder theory and corporate social responsibility; types of corporate responsibility; multinational business and corporate citizenship; Corporate social responsibility under Companies Act 2013

Unit 3:

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading; The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

Unit 4:

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring, Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

Readings:

- 1.Manuel G Velasquez : Business ethics- concepts and cases Pearson.

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

BBAA301C5 Human Resource Management

Credits -6

Marks-100

Objective:

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

Course Contents

Unit 1

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

Unit 2

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

Unit 3

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages. Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

Unit 4

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline-

concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining welfare.

Readings:

1. De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
5. R. Wayne Mondy & Robert M. Noe: Human Resource Management, Pearson.
6. K. Aswathapa:
7. Biswajit Pattanayak:
8. S. S. Khanka

BBAA302C6. Marketing Management

Credits -6

Marks-100

Objective:

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

Course Contents:

Unit 1:

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

Unit 2:

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

Unit 3:

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

Unit 4:

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms 7Ps.

Readings:

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing:

A South Asian Perspective, Pearson.

3.Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.

4.Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

BBA303C7. Management Accounting

Credits -6

Marks-100

Objective:

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

Course Contents:

Unit 1

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semi-variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

Unit 2

Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy.

Unit 3

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing (concept, simple sums).

Unit 4

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

Readings:

1.C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler:

Introduction to Management Accounting, Pearson

2.M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing

House Pvt. Ltd.

3.M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.

4.S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)

BBAA304GE3 Production and Operations Management.

Credits -6

Marks-100

Objective:

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

Course Contents:

Unit 1

Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organisation. Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attribute Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR and availability). Lean production: Definition of lean production, lean Demand Pull logic, waste in operations, elements that address elimination of waste, 2 card kanban Production Control system.

Unit 2

Forecasting-Definition, types, qualitative (grass roots, market research and Delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD. Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines, Gantt charts.

Unit 3

Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM). Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout). Assembly line balancing by using LOT rule; Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method. Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon. Decision trees analysis

Unit 4

Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory), Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables. Elementary Queuing Theory : Poisson- Exponential Single Server Model with Infinite Population.(question based on M/M/1.

Readings:

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry, Production & Operations Management, Pearson Education
3. Chase R B, Aquilano N J, Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
4. S.P. Gupta, Statistical methods, Sultan Chand & Sons.
5. Adam, E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi
6. S.N. Chary, Production & operations management– Tata McGraw Hill, New Delhi
7. Buffa E S, & Sarin R K, Modern Production / Operations Management (8th edition) John Wiley, 1994
8. Gaither and Frazier, Operations Management, Thomson South-Western
9. Operations Research, P. K. Gupta, Man Mohan, Kanti Swarup, Sultan Chand
10. Operations Research, V. K. Kapoor. Sultan Chand & Sons

BBAA305SE1. Information Technology Tools for Business

Credits -4

Marks-100

Spreadsheets

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

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

Consolidating worksheets and workbooks using formulae and data consolidate command

Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet

Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics.

Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

Wordprocessing

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

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

Working with tables: Creating tables, modifying table layout and design, sorting,

inserting graphics in a table, table math, converting text to table and vice versa.

Create newspaper columns, indexes and table of contents. Spell check your document using inbuilt and custom dictionaries, checking grammar and style ,using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and adding sources and compiling and bibliography.

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

Linking and embedding to keep things together.

Powerpoint presentation

Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images. Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation

with action settings, navigation short hand with action buttons Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

Databases

Introduction to Database Development: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering. Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria. Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating listbox, combo box and option groups.

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

BBAA401C8 BUSINESS RESEARCH

Credits -6

Marks-100

Objective:

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

Course Content:

Unit 1:

Nature and Scope of Marketing Research– Role of Marketing Research in decision making. Applications of Marketing Research – marketing research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Marketing Research problem.

Unit 2:

Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India) .

Unit 3:

Primary Data Collection: Survey Vs. Observations. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

Unit 4: Sampling Theory : Sampling techniques, determination of sample size; different types of sampling, Parameter, Statistic, Standard Error of sample mean, sample proportion, Difference of sample mean and sample proportion, Sampling distribution. Simple problem.

Estimation: point and interval estimation; Criteria of a good estimator; Methods of Point Estimation – The Method of Maximum Likelihood and The Method of Moments; Interval Estimates – Interval estimates and confidence intervals; confidence level and confidence interval; Calculating interval estimates of the mean and proportion from large samples.

Unit 5:

Hypothesis testing: Concept; Level of Significance; Process of testing: Z test (mean, diff. of mean, proportion, diff. of proportion) t test (mean), paired t test, Chi square test, Introduction to theoretical concept of ANOVA, Factor Analysis and Discriminant Analysis.

Readings:

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

BBAA402C9. MACRO ECONOMICS

Credits -6

Marks-100

Objective:

This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major

economic variables ; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

Course Content:

Unit 1:

Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate, effect of fiscal and monetary policy.

Unit 2:

Keynesian theory of Income and employment simple Keynesian model, components of aggregate demand, equilibrium income, changes in equilibrium, multiplier (investment, Government expenditure, lump sum tax, foreign trade), effect of fiscal and monetary policy, crowding out, composition of output and policy mix, policy mix in action; ISLM model : properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, effect of monetary and fiscal policy, relative effectiveness of monetary and fiscal policy.

Unit3:

Money: functions of money, quantity theory of money, determination of money supply and demand, H theory of money multiplier, indicators and instruments of monetary control;

Inflation: meaning, demand and supply side factors, consequences of inflation, anti-inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)

Unit 4:

Open Economy: brief introduction to BoP account, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy, Mundell Fleming model (perfect capital mobility and imperfect capital mobility under fixed and flexible exchange rate). Systems of exchange rates fixed-adjusted peg-flexible. Role of monetary authority in these cases.

Readings:

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

BBAA403C10. FINANCIAL MANAGEMENT

Credits -6

Marks-100

Objective:

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

Course Content:

Unit I

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern

Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function;

Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute

return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk (Concept)

Unit 2

Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index Method. Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

Unit 3.

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory. Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

Unit 4

Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

Readings

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

BBAA404GE4. TAX PLANNING

Credits -6

Marks-100

Objective:

The objective of this course is to acquaint the students with the tax structure for individuals and corporates and also its implications for planning.

Course Contents:

Unit 1

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

Unit 2

Computation of Income under the head Salary

Unit 3

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

Unit 4

Clubbing of Income, Set-off and carry-forward of losses , Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return, Introduction to the concept of Goods and Services Tax (GST)

Unit5

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

Text Books:

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja& Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (latest edition)

References:

1. Ahuja& Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
2. Mahesh Chandra &Shukla, D.C. Income Tax Law & Practice Pragati Publications.
3. Goyal, S.P. Tax Planning and Management. Sahitya Bhawan Publications.
4. Singhanian, V.K .Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.

Online Readings/Supporting Material:

1. Finance Act for the relevant assessment year.
2. CBDT Circulations.
3. Latest Court Judgements for the relevant Assessment year.

BBAA404GE4 INDIA'S DIVERSITY AND BUSINESS

Credits -6

Marks-100

Objective :

The objective of the paper is to understand the bases of India's diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges. Further, it aims at understanding the diversity and its implications for the business.

Unit 1 Recognizing, Accommodating and valuing diversity

- Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources;
- Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements
- Social diversity in India: Peopling , demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions

Unit 2 People, Livelihood and Occupational Diversity

- Traditional livelihoods and their nature - agriculture, crafts, industry and services;
- Region, occupation and employment

Unit 3 Linkages between Diversity and India's Socio-economic challenges

- Regional variations in terms of geographic and socio-economic factors- trends and emerging options;
- Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development;

Unit 4 Diversity and Business

- Indian Consumers and marketing; Rural and Urban context
- Diversity, manufacturing, industry and services;
- Diversity and Innovation;
- Workforce diversity and management

References:

- Bhatt, B. L(1980)-“ India and Indian Regions: A Critical Overview” in David E. Sopher ‘An Exploration of India-Geographical Perspectives on Society and Culture’. Cornell. Pages- 35-61 for Socio cultural regions.
- Bill Aitken, Seven sacred rivers, Penguin Books, 1992
- Bose NK (1969) Unity in Indian Diversity in Desai AR (1969) Rural Sociology in India, reprinted 2009, Popular Prakashan, (for diversity as strength Part II chap 3 pp 134-136)
- Chakravarti AK (2004) Regional Preferences for Food: Some Aspects of Food Habit Patterns In Indiain Grover N and KN Singh (eds) 2004, Cultural Geography: Form and Process , Concept Publishers, Delhi (for regional specificity of food -Chap 23 pp 355 to 375)
- Gadgil and Guha Ecology and Equity: The use and abuse of nature in contemporary India. Penguin 1995
- Gail Robinson and Kathleen Dechant, Building a business case for diversity, Academy of Management Executive 1997, Vol 11, No. 3
- Kaul, Vijay Kumar, ‘Innovation Revolution: Harnessing India’s Diversity’ Yojana, November 2014, also available at SSRN , <http://ssrn.com/abstract=2517855>
- Kaul, Vijay Kumar, INDIA'S DIVERSITY AND GLOBALISATION: UNIFYING FORCES AND INNOVATION, Working paper in Social Sciences Research Network(SSRN) ,June 2014 <http://ssrn.com/abstract=2444668>
- Kaul, Vijay Kumar, INDIA'S DIVERSITY: FROM CONFLICT TO INNOVATION, Working paper in Social

Sciences Research Network(SSRN) ,June 2014

<http://ssrn.com/abstract=2444099>

- Kaul, Vijay Kumar, Managing Diversity, in Business Organisation and Management, chapter 35, Pearson Education, 2012.
- Nehru J (1946) The Discovery of India, OUP, chaps 4-8
- Sopher, D.E-“The Geographical Patterning of Culture of India” in David E. Sopher ‘An Exploration of India- Geographical Perspectives on Society and Culture’. Cornell, Pages- 289-326.
- Thomas Kochan, KaterinaBezrukova, Robin Ely, et el, The EFFECTS OF DIVERSITY ON BUSINESS PERFORMANCE: REPORT OF THE DIVERSITY RESEARCH NETWORK, Human Resource Management, Spring 2003, Vol 42, No.1. pp3-21

BBAA405SE2 STATISTICAL SOFTWARE

Credits -4

Marks-100

Objective: familiarise students with a statistical package for data analysis related to the Statistics and Market Research papers and which will also help in the Research Project. Any user friendly statistical package depending on resources available at each institution can be used. For example SPSS, PSPP (opensource)/ or any other equivalent. Some of the statistical analysis functions are also available in add in tools in Excel.

Course contents:

1. Introduction- Data Entry, Storing and Retrieving Files, Statistics Menus, Generating New Variables
2. Running Statistical Procedures – data entry and interpretation of the output
 - Descriptive Statistics
 - T-tests
 - Chi Square test
 - One way Anova
 - Correlation
 - Linear regression including multiple regression
 - Cluster analysis
 - Discriminant Analysis
 - Factor analysis/Principal Components Analysis

BBAA405SE2 E-COMMERCE

Credits -4

Marks-100

Course contents:

Introduction to ecommerce: Meaning and concept of ecommerce, ecommerce vs e-business, advantages and disadvantages of ecommerce, value chain in ecommerce,

Porter's value chain model, competitive advantage and competitive strategy, different types of ecommerce like B2B, B2C, C2C, C2B, G2C Technology in ecommerce: An overview of the internet, basic network architecture and the layered model, internet architecture, network hardware and software considerations, intranets and extranets, The making of world wide web, web system architecture, ISP, URL's and HTTP, cookies.

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

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

Security threats: Security in cyberspace, kinds of threats and crimes: client threat, communication channel threat, server threat, other programming threats, frauds and scams Basic cryptography for enabling security in ecommerce: encryption: public and private key encryption, authentication and trust using digital signature and digital certificates, internet security using VPN, firewalls, SSL Internet payment systems: Features of payment methods, 4C payment methods, electronic money, ACID and ICES test, payment gateway, SET protocol for credit card payment, electronic payment media: e-cash and e-wallet, e-check, credit card, debit card, smart card, EFT and ACH

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

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

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

BBAA405SE2 Summer Internship(Credits -4, Marks-100

BBAA501C11 QUANTITATIVE TECHNIQUES FOR MANAGEMENT Credits -6 Marks-100

Objective:

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

Course contents:

Unit 1:

Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming.

Unit 2:

Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

Unit 3:

Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing

Unit 4:

Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogorov equation. Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2 , $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

Readings:

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

BBAA502C12. LEGAL ASPECTS OF BUSINESS

Credits -6

Marks-100

Objective:

To gain knowledge of the business and corporate law which relate to business corporate bodies and related organisations. Also, to understand the applications of these laws to practical situations.

Course contents:

Unit 1:

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

Unit 2:

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

of unpaid seller. Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

Unit 3:

The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

Unit 4:

Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

Readings:

1.M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing.House (P) Ltd.

2.M.C.Kucchal,& Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.

3.Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.

4.Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers.

5. N. D. Kapoor: Mercantile Law, Sultan Chand Publications.

BBAA503DSE1A STRATEGIC CORPORATE FINANCE

Credits -6

Marks-100

Objective: The objective of this paper is to know the details of corporate finance and the strategies involved in the corporate decisions. It will enable the students to steer the corporate in better manner.

Course Contents:

UNIT-1

Introduction to strategic corporate finance: Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition.

Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs Vs Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic cost reduction techniques and value chain analysis.

UNIT-2

Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan and financial forecasts in conjunction with the buy-out team for submission to potential funders, negotiations with potential funders so that the most appropriate funding offers are selected. Management Buy-ins: Management Buy-in/Buy-outs (“BIMBOs”), Vendorinitiated buy-outs/buy-ins. Valuing Real assets in the presence of risk: tracking portfolios and Real Asset valuation, Different Approaches of Valuing Real Assets, Capital Budgeting and Strategic policy Real options: Financial and real options compared, various types of real options, Introduction to the Black-Scholes model, Decision tree analysis,

UNIT-3

Financial Distress and restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms. Company disposals: retirement sale or the sale of a noncore subsidiary, planned exit, forceful retirement and other disposals. Exit strategymost appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser, calculation of the various tax implications. Fundraising: identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition.

UNIT-4

Company Valuation: an overview of valuation, valuation principles and practices more, the impact of “what if” scenarios, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance. Strategic issues: managing credit ratings, and setting dividend and share repurchase policy, cash management. The issues of stock liquidity and illiquidity,

Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.

Text Books:

1. Aswath Damodaran: Corporate finance theory and practice; John Willey Sons, Inc
2. Jakhotia: Strategic Financial Management (Vikas Publication)

BBAA503DSE2A CONSUMER BEHAVIOR

Credits -6

Marks-100

Objective:

The course of Consumer behaviour equips students with the basic knowledge about the issues and dimensions of consumer behaviour and with the skill and ability to analyse consumer information and develop consumer behaviour oriented marketing strategies.

Course contents:

Unit 1

Consumer Behaviour: Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behaviour- interdisciplinary approach. Introduction to 'Industrial Buying Behaviour' Market Segmentation: VALS 2 segmentation profile.

Unit 2

Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement.

Personality & Consumer Behaviour: Importance of personality, theories of personality Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self images; Role of self-consciousness.

Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception: Perceptual Process: selection, organisation & interpretation.

Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory.

Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory.

Unit 3

Group Dynamics & consumer reference groups: Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups.

Family & Consumer Behaviour: Consumer socialisation process, consumer roles within a family, purchase influences and role played by children, family life cycle. Social Class &

Consumer behaviour: Determinants of social class, measuring & characteristics of social class.

Culture & Consumer Behaviour: Characteristics of culture, core values held by society & their influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences.

Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

Unit 4

Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process

Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule), postpurchase evaluation; Situational Influences

Models of Consumer Decision making: Nicosia Model, Howard-Sheth Model, Howard Sheth Family Decision Making Model, Engel, Kollat & Blackwell Model, Sheth Newman Gross Model of Consumer Values.

NOTE: Cases & application to marketing will be taught with respect to each topic.

Readings

1. Leon G. Schiffman & Leslie L. Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
2. Solomon, M.R.: Consumer Behaviour – Buying, Having, and Being, Pearson Prentice Hall.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
5. Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson.

BBAA503DSE3A HRD: SYSTEMS AND STRATEGIES

Credits -6

Marks-100

Objective:

The course gives an overview of the need for HRD and HRD practices which can develop and improve an Organization's systems and strategies leading to an optimal HRD climate.

Course Contents

UNIT - 1:

Human Resource Development (HRD) : Concept, Origin and Need, Relationship between human resource management and human resource development; HRD as a Total System; Activity Areas of HRD : Training, Education and Development; Roles and competencies of HRD professionals, talent management and talent acquisition.

UNIT - 2:

HRD Process: Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.

UNIT- 3:

HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management; HRD Climate.

UNIT – 4:

HRD Applications: Coaching and mentoring, Career management and development; Employee counselling; Competency mapping, High Performance Work Systems, HR Score Card. Integrating HRD with technology.

UNIT – 5:

Evaluating the HRD Effort; Data Gathering; Analysis and Feedback.

Readings:

1. Rao T.V. and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford and IBH Publication Ltd.
2. Rao T.V.: Reading in human Resource Development, Oxford IBH Publication .Ltd.
3. Halder, U. K.: Human resource development, Oxford University Press India.

BBAA503DSE4A INTERNATIONAL TRADE: POLICIES AND STRATEGIES

Credits -6

Marks-100

Objective:

The paper aims to provide a thorough understanding of the basis for international trade and strategies. The role of the global institutional structure and trade strategies of developing countries and trade partners of India will be studied.

Course Contents:

Unit 1:

Review of Economic Theory on International Trade: Basis for international trade; gains from trade; distributional issues, policy instruments and their impact, political economy.

Trends in Global Trade and Balance of Payments with special reference to India:

Historical roots of today's international trade, Composition, origin and destination of global exports and imports, Trade in invisibles, Balance of payments: current account and capital account, Capital flows and foreign exchange revenues, External Debt

Unit 2:

The Global Institutional Structure: GATT (General Agreement on Trade and Tariffs), WTO (World Trade Organisation), Regional Trade Blocks and Trade Agreements.

Unit 3:

India's Industrialization Strategy and International Trade: Review of Economic planning strategies and issues: early phase; the 1970s and 1980, Policies since 1991, Exim policy, structure of tariffs and restrictions, currency depreciation and convertibility, Export Promotion Zones

Unit 4:

Experience of Select Developing Countries: Analysis of the trade strategy and the policy framework in two select large countries and comparison with India, Impact of trade on growth, agriculture, inequality, poverty, and other developmental indicators Case Studies on Trade Strategies of Emerging Economies- China and ASEAN (Association of South East Asian Nations).

Text Books:

1. Tendulkar and Srinivasan: Reintegrating India with the World Economy, Pearson.
2. Connor, David E. O' (2006). Encyclopedia of the Global Economy: A guide for students and researchers. New Delhi: Academic Foundation

References:

1. The Trade Game: Negotiation trends at WTO and concerns of developing countries, 2006. New Delhi : Academic Foundation
2. Krugman, Obstfeld and Melitz: International Economics. (8th ed.). Pearson Education
3. www.wto.org

BBAA504DSE1B INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Credits -6

Marks-100

Objective:

The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

Course Contents:

Unit 1

Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.
(with simple sums).

Unit 2

Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, Relative Strength Analysis, other indicators- futures, institutional activity, Trends: resistance,

support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numericals in EMH and technical analysis)

Unit 3

Unit III Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services:

Unit 4

Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds :Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

References:

1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education.
2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India.
3. Singh, R: Security Analysis & Portfolio Management . Excel Books.
4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

BBAA504DSE2B ADVERTISING AND BRAND MANAGEMENT

Credits -6

Marks-100

Objective:

To equip the students with the nature, purpose & complex constructions in the planning and execution of a successful advertising program. The course will expose student to issues in brand management, faced by firms operating in competitive markets.

Course Contents:

Unit 1

Advertising need & importance: Definition & growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, advertising spiral; Social & economic aspects of advertising; Marketing communication models: AIDA, hierarchy of

effect, innovation adoption model, action first model, quick decision model; Planning framework of promotional strategy

Unit 2

How advertising works: Exposure, salience, familiarity, low involvement, central route & peripheral route & cognitive learning; Positioning strategies ; Associating feelings with a brand; Developing brand personality ; Creating copy strategies: Rational & emotional approaches, selection of an endorser, creative strategy & style- brand image, execution, USP, common touch & entertainment, message design strategy, format & formulae for presentation of appeals (slice of life, testimonials, etc.), different types of copy; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement

Unit 3

Media planning & scheduling: Introduction to broadcast & non -broadcast media; Budgeting decision rule: percentage of sales method, objective to task method, competitive parity, & all you can afford; Key factors influencing media planning; Media decisions: media class, media vehicle & media option; Scheduling: flighting, pulsing, & continuous.

Unit4

Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes.

Unit 5

Introduction to brands and brand management, Concept of a brand, brand evolution, branding challenges and opportunities, Strategic brand management process.

Unit 6

Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning. Unit VII Designing and implementing brand strategies; Brand extension. Brand hierarchy Kapfrer. Brand equity, brand personality, brand image, managing brands overtime. Integrating advertising and brand management
Note: Applied cases would be taken up in class.

Readings:

1. Aaker, Myers &Batra : Advertising Management , Prentice Hall.
2. Wells, Moriarity & Burnett : Advertising Principles & practices , Prentice Hall.
3. Kleppner's Advertising Procedure: W.Ronald Lane, Kane Whitehill king and J. Thomas Russell, Pearson Education.
4. George E.Belch& Michael A. Balch : Advertising and Promotion, TMH
5. S.H.H Kazmi and SatishK.Batra : Advertising and sales promotion, Excel books 6. Cowley. D: Understanding Brands, , Kogan Page Ltd
7. Jean Noel Kampferer: Strategic Brand Management, Kapferer Free Press
8. David Aaker: Brand Leadership, Simon & Schuster
9. Wright, Winter, Ziegler: Advertising, Atlantic Publishers & Dist.
10. Sandage, Fryburger,: Advertising Theory & Practice, Ratroll Longman Group

BBAA504DSE3B MANAGEMENT OF INDUSTRIAL RELATIONS

Credits -6

Marks-100

Objective:

To acquaint students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial Relations.

Course Contents:

Unit 1

Concept of industrial relations, aspects of industrial relations, conflict and cooperation, parties in industrial relations, workers employers and government, trade unions, objectives collective bargaining.

Unit 2

Workers participation in management, levels of participation, mode of participation Works Committee, Joint Management councils, Worker Director, Grievance Procedure, Quality Circles.

Unit 3

Trade Union Act 1926, Immunity granted to Registered Trade Unions, Recognition of Trade Unions. The Industrial Employment (Standing Orders) Act 1946, scope, coverage, certification process, modification, interpretation, and enforcement. The Industrial Disputes Act 1947, forum for settlement of disputes, instruments of economic coercion, strikes, lockouts and closure.

Unit 4.

Salient features, coverage of employees and employers, rules and benefits relating to The Payment of Wages Act 1936, The Payment of Gratuity Act 1972, The Minimum Wages Act 1948, and The Payment of Bonus Act 1965.

Unit 5

The Factories Act 1948, definition, approval, licensing and registration, health and welfare measures, employment of women and young persons, leave with wages and weekly holidays.

Unit 6

The salient features, coverage of employees and employers, and benefits under The Provident Fund and Miscellaneous Provisions Act 1952 and Employees Pension Scheme and Employees State Insurance Act 1948.

References:

1. S C Srivastava: Industrial Relations and Labour Laws, Vikas Publishing House.
2. T N Chhabra: Industrial Relations and Labour Laws, Dhanpat Rai Publishing House.

BBAA504DSE4B GLOBAL BUSINESS ENVIRONMENT

Credits -6

Marks-100

Objective:

To get the students acquainted with the present economic environment in India and abroad. To enable the students understand the various issues involved in the macro management of the economy

Course Contents:

Unit 1:

Introduction. Concept of Economic Environment; Nature and scope. Macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Saving and Investment. Movement and Interrelationship between different variables. Trends in Macro variables in India

Unit 2:

Institutional Framework of Economic Environment: Role of state; State Vs Markets. Fiscal Policy; Concept & Implications. Monetary Policy; Concept & Implications. Commercial Policy; Concept & Implications

Unit 3:

Structure of Indian Economy: Growth Strategy in plans. Industrial Policy. Public sector & Private sector Monetary Policy. Fiscal Policy. Infrastructure Development. Issues in Indian Economy: Poverty, Unemployment, Regional Dimensions, Productivity & Modernisation, Environment & Sustainable Development, Human Resource Development.

Unit 4:

Open Economy Management. Balance of payments. Role of Foreign Trade & Policy. Role of Foreign Capital & Policy. Exchange Rate Policy and Exchange Controls. External Debt; International Linkages: Globalisation: Concept, Implications, Policy. Regional Integration: EU, etc. World Trade Organization. World Bank, IMF, etc. Other Emerging Economies: China, Brazil, Russia. Global Orientation of Indian Economy: Growth and evolution of Indian MNC's, Current crises in US/Europe/Asia and its impact on economic growth of India. SAARC, ASEAN and India.

Text Books:

1. The Indian Economy; Problems and Prospects. Edited by Bimal Jalan, Penguin
2. V.K. Puri: Indian Economy, Himalya Publishing House

BBAA601C13. BUSINESS POLICY AND STRATEGY

Credits -6

Marks-100

Objective:

To equip students with the necessary inside into designing strategies for an organisation and linking the organisations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

Course contents:

Unit 1:

Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions. Company's vision and mission: a mission statement, goal, objective, policy, procedure and process.

Unit 2:

Environmental Analysis & Diagnosis: Michael E. Porter's 5 Forces model; Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis, SWOT, PESTEL.

Unit 3:

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

Unit 4:

Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; functional strategies & their link with business level strategies. Balanced Score Card; Introduction to Strategic control & evaluation, Strategic surveillance.

Readings:

1. J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH
3. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
4. Lawrence R. Jauch & William F. Glueck: Business Policy and Strategic Management (Mcgraw Hill Series in Management).
5. Kazmi Azhar: Strategic Management and Business Policy, (Mcgraw Hill Series in Management).
6. Bhattacharya S. C.: Strategic Management: Concepts and cases, A. H. Wheeler Publishing Co. Ltd.

BBAA602C14 FINANCIAL INSTITUTIONS AND MARKETS

Credits -6

Marks-100

Objective: The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

Course Content:

Unit I: Structure of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs

Unit II: Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks.

Unit III: Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE

Unit IV: Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

Readings:

1. Saunders, Anthony & Cornett, Marcia Millon (2007). *Financial Markets and Institutions* (3rd ed.). Tata McGraw Hill
2. Khan, M Y. (2010). *Financial Services* (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh(2011). *Financial Markets in India: A Research Initiative*. Anamica Publications
4. Goel, Sandeep. (2012). *Financial services*. PHI.
5. Gurusamy, S. (2010). *Financial Services*. TMH.

BBAA603DSE1C INVESTMENT BANKING AND FINANCIAL SERVICES

Credits -6 **Marks-100**

Objective:

The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.

Course Contents:

UNIT- 1

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

UNIT 2

Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

UNIT 3
Leasing and Hire Purchase :Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.

UNIT 4

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing. Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance. Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices. Securitization: concept, securitization as a funding mechanism, Traditional and nontraditional mortgages.

Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs),
Centralized Mortgage obligations (CMOs) (Only Concepts)

REFERENCES

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
2. Machiraju: Indian Financial System, Vikas Publishing House
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
5. Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional.

BBAA603DSE2C MARKETING OF SERVICES

Credits -6

Marks-100

Objective: The course is designed to equip students with the knowledge of marketing of all types of services.

Course Contents:

Unit 1:

The emergence of service economy: contributory factors, consumption pattern analysis, economic transformation unique aspects of services: goods, services, products, managerial challenges

Unit 2:

Marketing mix: concept of value and value drivers, extended framework Service marketing system: production, marketing, human resources, sequential analysis. Unit 3: Service system positioning: service delivery process, blueprinting Service buying behaviour; difference in perspective, risk analysis, decision process.

Unit 4:

Service marketing strategy; segmentation, targeting and positioning, market innovation Competitive differentiation; competitive advantage and value chain analysis

Unit5 :

Service quality; concept, technical and functional quality, Service quality models and measurement Demand and supply imbalances management; challenges and strategies; Service culture; managing by values, recovery and empowerment; Relationship building: relationship marketing, bonding and life time value Service industries: insurance, banking, air transportation, courier, education etc.

Text Books:

1. Fisk, R. P., Grove, S. J., & John, J.: Interactive services marketing. New York. Houghton Mifflin.
2. Glynn, W. J., & Barnes, J. G.: Understanding services management - Integrating marketing, organizational behaviour, operations and human resources management, Prentice Hall.

References:

1. Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley.
2. Hoffman, K. D., & John, E. G. B.: Marketing of services: Concepts strategies and cases, Thomson-South Western.
3. Shanker, R. (2002). Services Marketing: The Indian perspective, Excel Books.

BBAA603DSE3C PERFORMANCE AND COMPENSATION MANAGEMENT **Credits -6** **Marks-100**

Objective:

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

Course Contents

Unit 1

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system Performance Management system, Performance Feedback and Counselling.

Unit 2

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

Unit 3

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

Unit 4

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

Unit 5

Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking.

Readings:

1. Milkovich & Newman , Compensation, McGraw Hill.
2. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.
3. Gary Dessler , Human Resource Management, Prentice Hall.

4. Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong
5. Armstrong, M. & Baron, A: Performance management and development, Jaico Publishing House
6. Armstrong, M., Performance management: Key strategies and practical guidelines, Kogan Page, London.
7. Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.

BBAA603DSE4C INTERNATIONAL JOINT VENTURES, MERGERS AND ACQUISITIONS

Credits -6

Marks-100

Objective:

This course is designed to provide an understanding of the essential elements of Joint Ventures, Mergers and Acquisitions with the basic methods of valuation, postmerger valuation, methods of payment and financing options at global level.

Course Contents:

Unit 1

Joint Ventures: Concept & Meaning of Joint Ventures, Need & Types of Joint Ventures, Structures & Problems faced in Joint Ventures, Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joined ventures.

Unit 2.

Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts.

Unit 3.

Deal Valuation and Evaluation: Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination

Unit 4

Post-Merger Evaluation: Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI

(Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.

Readings

1. Weston, Fred; Chung, Kwang S. & Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, (2nd ed.). Pearson Education
2. Gupta, Manju (2010): Contemporary Issues in Mergers and Acquisitions. Himalaya Publishing
3. Sundarsanam (2006); Creating Value from Mergers and Acquisitions, (1st ed.) Pearson Education
4. Ramanujan. S. (1999); Mergers: The New Dimensions for Corporate Restructuring, McGraw Hill
5. Narayankar, Ravi, (2013): Merger and Acquisitions Corporate Restructuring, Strategy and Practices, (2nd ed.). International Book House Pvt. Ltd.

BBAA604DSE1/2/3/4 Research Project (Credits 6, Marks 100)



UNIVERSITY OF CALCUTTA

Notification No. CSR/32/19

It is notified for information of all concerned that the Syndicate in its meeting held on 08.8.2019 (vide Item No.21), subsequently confirmed by the Syndicate 27.08.2019 (Item No.01) approved **certain amendments** of the existing **Syllabus** for three-year semester wise **B.B.A. (Honours)** course of study under **CBCS** (notified earlier under this University Notification No.CSR/12/18 dt. 04.6.2018) as laid down hereunder:

Amendments:-

Semester-I:

Paper: BBAA101AE1: "Environmental Studies" is replaced by "Business Communication"

Semester-II:

Paper: BBAA201AE2: "Business communication" is replaced by "Environmental Studies".

Semester-III:

Paper :BBAA305SE1 (Information Technology for Business): The entire syllabus has been replaced. New syllabus for the paper is given in the attached pamphlet (copy enclosed).

The above shall take effect from the academic session 2019-2020.

However the students of the academic session 2018-2019, who appeared or were eligible to appear either at Semester-1 or 2 or both, will follow the unamended **CSR/12/18 dt. 04.6..2018)** for reappearing or appearing at semester-1 and 2 or both and will follow the above amendment from semester -3 examination onwards.

SENATE HOUSE
KOLKATA-700 073
The 9th September, 2019.

Prof.(Dr.) Debasis Das
Registrar (Acting)

Debas 11/9/19
- *Debas*
9.9.19

Information Technology for Business (Theory -50 + Practical-50)

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
Total:	<u>100 marks</u>

Module I

Information Technology for Business (Theory)
(Marks: 50)

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
Total	<u>50 marks</u>

Unit 1: Information Technology and Business

Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].

Unit 2: Data Organization and Data Base Management System

(a) Data Organisation: Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation.

- (b) Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.

Unit 3: Internet and Its Applications

Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET [brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking, Security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming,

Unit 4: IT Act, 2000 and Cyber Crimes

IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Module II
Information Technology for Business (Practical)
(Marks: 50)

Internal Assessment: 10 marks
Semester-end Examinations: 40 marks
Total 50 marks

Unit 1: Word Processing

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros; Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents.

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

Basics of presentations; Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow.

Creating Business Presentations using above facilities.

Unit 3: Spreadsheet and Its Business Applications

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Unit 4: Database Management System

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Unit 5: Website Designing

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

- Thareja, IT & Application, Oxford
- Aurora, Computer Fundamentals, Vikash
- Sinha & Sinha, Fundamentals of Computers, BPB Publications
- Dhar, P., Fundamental of IT and Its Application in Business, APH