

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
(KKHSOU)

**BACHELOR OF BUSINESS ADMINISTRATION (BBA - FOUR
YEAR)**

(To be offered from 2023-24 academic sessions onwards as per NEP 2020)

In the BBA Programme, in addition to the Discipline Specific Core courses, there will be courses on Skill Development, Values Addition, Ability Enhancement, and Cyber Security etc. with an interdisciplinary and multidisciplinary approach. The University will offer those courses in a basket in a common platform from which the BBA learners would be able to opt and complete the BBA programme as per the revised structure as mandated by NEP 2020. Moreover, learners of UG Programmes from other disciplines of KKHSOU except the Discipline of Commerce can opt for courses offered by the Discipline of Management of KKHSOU as Minor in Business Administration. The learners can earn credits as per the guidelines of UGC regarding Academic Bank of Credit. In this Annexure, the syllabus of the core courses with the learning objectives and learning outcomes have been presented. While preparing the design of the BBA Programme, followings aspects have been looked into.

- i. Primarily considered the UGC Credit Framework of 4YUG Programmes as the basis and see the compatibility of earlier UGC Framework for 3YUG Programmes.
- ii. Primarily focus on courses (Core and Minor) and basket of courses
- iii. The framework consistency and compatibility with National Higher Education Qualifications Framework (NHEQF) as well as National Skills Qualifications Framework (NSQF) in terms of “outcomes” and “expected competencies”
- iv. Tried to accommodate other UGC guidelines released from time to time
- v. Followed the UGC ODL Regulation 2020 for credit allotment.
- vi. Dynamic documents being issued by the Government of Assam for NEP implementation
- vii. Main Points of UGC Credit Framework (Dec 2022)
 - a) One Semester should comprise 90 working days

- b) One Semester should have minimum 20 credits
- c) One credit is equivalent to 15 hours of learning/30 hours of practical (ODL 30 hours of study)
- d) Learning includes – Lectures, Tutorials, Practical/Lab Session, Seminar, Internship, Project/Dissertation, Field Work, Studio Work, Community Engagements

viii. Types of Courses and Credit Requirements

- a) Major (DSC) Course: Discipline Specific Main/Cores Course – each course 4 credit – in aggregate 50% of the total credit
- b) Minor (DSE) Course: Beyond Core Course any other discipline specific course – each course 4 credit – if in aggregate 50% of the major credit then second major
- c) Multidisciplinary Course (GE)– 3 credits per course
- d) AEC (including languages), SEC (hard and soft skill) – each course 3 credit
- e) VAC courses(understanding India, environmental education, digital education, yoga/health) – each course 2 credit – common to all
- f) Summer Internship/ Apprenticeship/ Community outreach activities– 2 credits
- g) Projects/Dissertations – 12 credits
- h) The following Table has been used as a framework for ascertaining credit..

Sl. No	Type of Course	3YUG	4YUG
1	Major(Discipline Specific Core)	60	80
2	Minor (Discipline Specific Elective)	24	32
3	Interdisciplinary Courses	9	9
4	AEC	13	13
5	SEC	10	10
6	VAC (common to all)	6	6
7	Field Work/Internship/Project	4	12
Total		123	171

Structure of BBA programme

Semester	DSC (60/80)	Minor (24/32)	IDC (9)	AEC (13)	VAC (6)	SEC (10)	Field Work/Project/Internship (4/12)	Total Credit
I	DSC 1 Principles of Management and OB (4)	DSE 1 Principles of Management and OB (4)	IDC 1 (3)	Gen Eng (3)	EVS (3)	Office Management /Information Technology/ Introduction to Geoinformatics/Organic Farming/Poultry Farming (3)		20
II	DSC 2 Marketing Management (4)	DSE 2 Marketing Management (4)	IDC 2(3)	MIL (4)	Introduction to Yoga (3)	Tea Cultivation and Management /Tourism and Travel Management /Creative Writing and Translation/ Advertisement and Mass Media (3)		20
Exit 1	UG Certificate Programme							40
III	DSC 3 Fundamentals of Financial Management (4)	DSE 3 HRM(4)	IDC 3 (3)	Life Skills for All (4)		Cyber Security (4)		23
	DSC 4 HRM (4)							
IV	DSC 5 Entrepreneurship and Small	DSE 4 Production & Operations		Studies of Assamese				20

	Business Management (4)	Management (4)		Culture /Spoken English (4)				
	DSC 6 Production & Operations Management (4)							
	DSC 7 Business Statistics (4)							
Exit 2	UG Diploma Programme							83
V	DSC 8 E-Commerce (4)	DSE 5 Financial Accounting (4)					20	
	DSC 9 Financial Accounting (4)							
	DSC 10 Consumer Behaviour (4)							
	DSC 11 HRD (4)							
VI	DSC 12 Business & Labour Laws(4)	DSE 6 Business & Labour Laws(4)					20	
	DSC 13 Industrial Relations (4)							
	DSC 14 Indian Financial System (4)							
	DSC 15 Advertising & Promotion							

	Strategy(4)							
Exit 3	UG Degree Programme							123
VII	DSC 16 Sales & Retailing Management (4)	DSE 7 Sales & Retailing Management (4)				Research Methodolog y (4)	Seminar/Prese ntation/ Interns hip/Co mmunit y engage ment/V alue Added Activit y (4)	24
	DSC 17 Organization Developmen t (4)							
	DSC 18 Cost & Management Accounting (4)							
VIII	DSC 19 Business Environment (4)	DSE 8 Business Environm ent (4)					Project/ Dissert ation (12)	24
	DSC 20 Business Economics (4)							
Exit 4	UG Degree Honours/Research Programme							171

Detailed Course Wise Syllabus of BBA Programme (Major/DSC)

1st SEMESTER

PRINCIPLES OF MANAGEMENT & ORGANIZATIONAL BEHAVIOUR

Total Marks: 30+70=100

Course Objectives

The objectives of the Course are to help the learner's in

- i. understanding the concepts of management and its evolution
- ii. outlining the functions of management
- iii. explaining the concepts of organizational behavior
- iv. understanding the contemporary issues in management

Course Outcomes After completion of the course, the learners will be able to:

- i. Define the concept of management and describe its functions
- ii. Explain principles and functions of management implemented in any Organisation
- iii. Apply the knowledge of managerial functions in their day to day and professional lives
- iv. Identify and explain the managerial skills used in business
- v. Analyse the concept of delegation of authority, coordination, and control.

UNIT 1: Introduction to Management: Concepts of Management, Meaning of Management, Nature and Characteristics of Management, Scope of Management; Levels of Management; Administration and Management; Management as Science and Arts;

UNIT2: Development of Management Thought: Development of Management Thought, Classical Approach: Frederick Winslow Taylor and Scientific Management, Henry Fayol and Administrative Management, Comparison Between Taylor and Fayol; Neo-Classical Theory, Hawthorne Experiments, Behavioural Science Approach; Modern Approach, Contribution of P.F. Drucker, Quantitative or Management Science Approach, Systems Approach, Contingency Approach

UNIT 3: Functions of Management: Planning, Organizing, Staffing, Controlling, Coordination; Managerial Skills; Indian Management Style and Tradition

UNIT 4: Planning: Nature and Characteristics of Planning, Types of Plans, Steps in Planning Process, Importance of Planning, concept of strategic planning,

UNIT 5: Organizing: Concept of organization, organizational structure-formal and informal organization, departmentation, span of control, Types of Organization

- UNIT 6: Staffing:** Definition, manpower management, job design, selection process, performance appraisal
- UNIT 7: Controlling:** control process, types, and barriers to control making, control techniques, budget and non-budgetary control
- UNIT 8: Motivation:** Motivation at Work; Theories on Motivation: Theory of Human Motivation, McGregors Theory X and Theory Y, Herzberg's Two Factor Theory of work Motivation; Delegation; Meaning of Authority and Power
- UNIT 9: Decision Making:** Decision Making and Management; characteristics of decision making Types of Decisions; Steps in Decision Making;
- UNIT 10: Leadership:** Meaning of Leadership; Theories Of Leadership; Styles Leadership
- UNIT 11: Organizational Behaviour:** Concept of Human Behaviour: Nature of People, Value of Person (Ethical Treatment); Nature of Organization Behaviour; Concept of Self Theory; Concept of Ability: Intellectual Abilities, Physical Abilities;
- UNIT 12: Personality:** Meaning and Determinants of Personality: Meaning of Personality, Determinants of Personality; Theories of Personality: The Big Five Personality Traits; Emotions and Moods: The Basic Set of Emotions; Perception: Factors Affecting Perception; Concept of Interpersonal Behavior: Essential Interpersonal Competencies for Managers; Transactional Analysis; Ego States and Different Strokes; Job Design: Job Characteristic Model
- UNIT 13: Group Behavior and Team Development:** Concept of Group and Group Dynamics; Types of Groups: Formal Group, Informal Group; Concept of Group Behavior: Group Norms, Group Cohesion, Inter-Group Behavior; Group Decision-Making; Team: Types of Team; Team Building and Managing Effective Team
- UNIT 14: Contemporary issues in Management:** Meaning of conflict management, positive vs. Negative conflict, types of conflict, managing conflict, stress management, sources of stress, stress management strategies

2nd SEMESTER

MARKETING MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learner's in

- i. understanding the core concepts of marketing management
- ii. outlining the aspects of marketing segmentation and targeting
- iii. classify promotional tools
- iv. understanding the global issues in marketing

Course Outcomes After completion of the course, the learners will be able to:

- i. Define the concept of marketing
- ii. Explain factors influencing consumer behavior
- iii. Apply the knowledge of marketing in their day to day and professional lives
- iv. Identify and explain the tools used for market segmentation
- v. Analyse the concept of marketing mix
- vi. Analyse the promotools

UNIT 1. Introduction to Marketing Management

Meaning of Market; Meaning and Definition of Marketing; Importance of Marketing; Basic Concepts Underlying Marketing: Evolution of basic marketing concepts; Nature of Marketing; Scope of Marketing; Marketing Mix; Composition and Function of Marketing Environment: Micro-Environment [Task Environment], Macro-Environment

UNIT 2. Consumer Behaviour

Definition, factors influencing consumer behaviour, buying process

UNIT 3. Market Segmentation

Concept of Market Segmentation: Definitions of Market Segmentation, Importance of Market Segmentation, Requirements or Criteria for Market Segmentation; Bases for Market Segmentation: Segmentation of Consumer Markets, Segmentation of Organisational Markets; Market Targeting: Evaluating Market Segments and Target Market Selection; Market Positioning: Definitions, Positioning Strategies

UNIT 4. Concept of Product

Concept of Product: Essential Features or Attributes of a Product; Classification of Products; Product Planning and Development: Stages in new product Development Process, Product Diversification; Product Standardisation; Product Simplification; Meaning of Product Life Cycle Concept: Definition of Product Life Cycle Concept, Stages of Product Life Cycle Concept, Factors Affecting Product Life Cycle; Basic Concepts of Branding; Packaging; Labelling

UNIT 5. Branding

Definition, brand name, characteristics of branding, brand image, brand identity, brand personality, concept of brand equity

UNIT 6. Pricing

Pricing; Importance of Pricing in Marketing; Factors affecting Price of a Product / Service; Pricing Strategy;

UNIT 7. Managing Marketing Channel: Concept Of Marketing Channel; Types Of Channel And Their Importance: Characteristics, Importance; Channel Strategies : Designing and managing Marketing Channel : Main steps involved in developing the Channel Design, Channel Member Selection; Managing Wholesaling and Retailing;

UNIT 8. Logistics and Supply Chain Management

Physical distribution, marketing logistics and supply chain management.

UNIT 9. Promotion

Meaning and its importance, types, promotion mix, sales promotion, push versus pull, factors affecting promotional mix and strategies, advertising.

UNIT 10. Selling functions in Management

Personal Selling-nature, importance and process, direct marketing, , e-commerce and e-business, concept of ECRM

UNIT 11. Service Marketing

Basic Concepts of Service Marketing, Service Marketing mix, Growth of services, difference between goods and service marketing, characteristics of service marketing

UNIT 12. International Marketing: Meaning and Scope of International Marketing, Difference between Domestic and International Marketing, Concept of Indian Export and Import Policy

UNIT 13. International Marketing Promotion: 4P's of international marketing, product, pricing in international marketing, international distribution and international promotion mix.

Unit 14: Case Studies in Marketing



3rd SEMESTER

FUNDAMENTALS OF FINANCIAL MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of financial management
- ii. outlining the aspects of financial planning in short term and long term in terms of cash flow, fund flow and risk
- iii. explaining the concepts of capital budgeting, capital structure and working capital
- iv. understanding the financial system

Course Outcomes

- i. The learners would be able to define financial statements
- ii. The learners would be able to describe financial policies
- iii. The learners would be able to analyse financial statements
- iv. The learners would be able to prioritise capital investment options
- v. The learners would be able to work out the cost of capital
- vi. The learners would be able to assess the risk and cost of holding inventory

UNIT 1: Introduction to Financial Management: Meaning of Financial Management; Finance Function; Significance of Financial Management; Relationship of Financial Management with other Areas of Management; Objectives of Financial Management; Role of the Financial Manager

UNIT 2: Sources of Business Finance: Meaning and Significance of Business Finance, Financial Requirements of Business, Sources of Business Finance, Methods of Raising Long-Term Fund, Methods of Raising Short-Term Fund and International Financial Instruments

UNIT 3: Financial Planning: Steps in Financial Planning; Financial Plan; Financial Policies; Some Aspects Of Short-term Financial Policy; Forecasting or Estimating Financial Requirements; Taxation and Financial Planning

UNIT 4: Capitalisation: Meaning of Capitalisation, Capital and Capitalisation, Theories of Capitalisation, Fair Capitalisation, Over Capitalisation, Under Capitalisation, Over Capitalisation Vs Under Capitalisation and Water Capital

UNIT 5: Capital Structure: Meaning and Importance of Capital Structure, Patterns of capital structure, Kinds of capital structure, Importance of Capital Structure Decision,

Elements of a well planned capital structure, Optimum Capital Structure, Features of an Optimal Capital Structure and Limitations in designing optimal capital structure, Determinants of Capital Structure and Theories of Capital Structure, Factors to be considered while determining capital structure Approaches to Determine Appropriate Capital Structure

UNIT 6: Cost of Capital: Concept and Definition of Cost of Capital; Significance of Cost of Capital; Classification of Cost of Capital; Determination of Specific Cost; Weighted Average Cost of Capital

UNIT 7: Leverage: Meaning of leverage; Financial Leverage; Measure of Financial Leverage; Degree of Financial Leverage; Impact of Financial Leverage on Investor's Rate of Return; Operating Leverage; Degrees of Operating Leverage; Combined effect of Financial and Operating Leverage

UNIT 8: Capital Budgeting Decisions: Meaning of Capital Budgeting; Types of Investments Decisions; Investment Criteria; Capital Rationing

UNIT 9: Working Capital Management: Concept of Working Capital; Need for Working Capital; Types of Working Capital; Determinants of Working Capital; Working Capital Management; Principles of Working Capital Policy

UNIT 10: Dividend Decision: Meaning of Dividend ,Dividend Policy,Factors Influencing Dividend Policy, Forms of Dividend, Bonus Shares, Objectives, Advantages and Disadvantages of Issue of Bonus Shares and Provisions of Indian Companies Act, 2013 relating to dividend

UNIT 11: Financial Statements and Cash Flow and Funds Flow Analysis: Financial Statement; Profit And Loss Account; Statement of Cash Flow; Funds flow Statement; Uses Of Statement Of Changes in Financial Position

UNIT 12: Ratio Analysis: Ratio Analysis; Significance Of Ratio Analysis; Types of Ratios; Limitations of Ratio Analysis; Time series analysis

UNIT 13: Receivable Management: Concept of Receivables; Factors influencing the Size of Receivables; Goals of Receivables Management; Dimensions of Receivables Management; Credit Policy; Credit Terms; Collection Policies; Control of Accounts Receivables

UNIT 14: Inventory Management: Meaning of Inventory and its components; Need to Hold Inventory; Risks and Costs of Holding Inventory; Inventory Management; Inventory Management Techniques; Selective Inventory Control

UNIT 15: Lease and Hire Purchase Finance: Meaning of Lease; Types of Lease; Advantages of Leasing; Lease Rental Calculation; Meaning of Hire Purchase; Difference Between Lease Financing and Hire Purchase Degrees of Operating Leverage, Combined effect of Financial and Operating Leverage

HUMAN RESOURCE MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of HRM
- ii. outlining the functions of HRM
- iii. understanding the contemporary issues in international HRM

Course Outcomes

- i. The learners would be able to distinguish between Personnel Management and HRM
- ii. The learners would be able to apply the knowledge of HRM in solving HR cases
- iii. The learners would be able to outline the parameters of HR planning
- iv. The learners would be able to distinguish between recruitment and selection
- v. The learners would be able to describe the methods of performance appraisal

UNIT 1: Introduction to Human Resource Management: Concept of human resource management, Role of human factor in management process, Major activities under human resource management, Structure of human resource department, Human resource development

UNIT 2: Personnel Management and Policies: Meaning of personnel Management, Characteristics of Personnel management, Functions of Personnel Management, Difference between Human resource management and Personnel management, Meaning of Personnel Policy, Objectives of personnel policy, Types of Personnel policies

UNIT 3: Human Resource Planning: Nature and importance of Human Resource Planning, Definition of human resource planning, Factors affecting human resource planning, Planning process, Requisite for successful human resource planning.

UNIT 4: Recruitment and Selection: Meaning of Recruitment, Factors influencing recruitment, Sources of recruitment, Recruitment Process, Meaning of Selection, Importance of Selection, Difference between Selection and Recruitment and Selection Procedure

UNIT 5: Training and Development: Meaning of training, Training objectives, Importance of training and development, Career Development and Methods of training

UNIT 6: Performance Appraisal: Meaning and concept, Benefits of Appraisal, Conflict and confrontation, Process of performance appraisal, Methods of performance appraisal

UNIT 7: Wages and Salary Administration and Compensation Management: Concept of Wages and Compensation, Wage determination process, Concept of Compensation

Management, Types of Compensation and Executive Remuneration Compensation Plan

UNIT 8: Job Analysis: Concepts of Job Design, Job Analysis, Job Evaluation, Job Enrichment and Performance Appraisal.

UNIT 9: Industrial Relations: Concept and Meaning of industrial Relation (IR), Importance of IR, Objectives of IR, Approaches to IR, Measures to improve IR,

UNIT 10: Industrial Disputes: Concept of Industrial Disputes, Nature of Industrial Disputes, Causes of Industrial Disputes, Settlements of Disputes

UNIT 11: International HRM and e-HRM: Meaning of Domestic H.R.M. & International H.R.M, differences affects on H.R.M, A Global H.R. System, concept of e-HRM and e-HR Activities

UNIT 12: Strategic HRM: Meaning of Strategic HRM, Nature of Strategic HRM, Strategic Management Process, Types of HRM Strategy and their Features, HR Functions with Strategic Management Process, Importance of Strategic Management

UNIT 13: Future Challenges in Human Resource Management: The Job and Challenges, the New Professional Approach, Challenges in Human Resource Management, Major Challenges in Human Resource Management

UNIT 15: Case Studies in HRM: Meaning of case study, Case No:1 - Selection process of Hindustan Liver Ltd, Case No:2 - Performance Appraisal Policies, Case No:3 - Employee Benefit, Case No:4 - Job Analysis, Case No:5 - Salary Inequalities

4th SEMESTER

ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of entrepreneurship and EDPs
- ii. outlining the aspects associated with managing small business enterprises
- iii. understanding the reasons of industrial sickness and how it could be prevented

Course Outcomes

- i. The learners would be able to generate ideas for starting an enterprise
- ii. The learners would be able to develop plans for starting an enterprise
- iii. The learners would be able to outline the benefits of EDPs
- iv. The learners would be able to chart out actions for socially responsible business
- v. The learners would be able to outline ownership structure
- vi. The learners would be able to apply the knowledge in solving problems faced by small business organizations

UNIT 1: Introduction to Entrepreneurship: Meaning and characteristic of an entrepreneur, Emergence of an entrepreneurial class, Theories of entrepreneurship, Role of Entrepreneurs in Economic Growth

UNIT 2: Entrepreneurial Development Programme: EDP- meaning and importance, Course content and curriculum of EDP, Role of EDP in context of N.E. region, Institutions providing EDP in India

UNIT 3: Promotion of a Venture: Meaning of Promotion of a venture, Sources of Business ideas, Steps in identification of business opportunities, External environmental analysis, Establishment of a new business unit- legal requirements, Venture capital, sources of venture capital, Documentation for obtaining venture capital.

UNIT 4: Social Responsibilities of Business: Meaning and scope of social responsibility in business, Social responsibilities - Indian Business Houses, Forces influencing the working of the business, Relationship between the Government and Business houses.

UNIT 5: Size of a Business Unit: Standards to measure the size of a business unit, Factors determining the size of a business unit, Optimum size of a firm, Principles of location of business unit, Factors influencing location of business unit, Plant location in the North East Region- the present and future status.

UNIT 6. Business Combination

Meaning of Business Combinations, Causes of Combinations, Types of Combinations, Forms of Combinations, New Forms of Business Organisations and Forms of Company Collaboration.

UNIT 7: Small Enterprise: Definition of Small Enterprise, Characteristics of Small Enterprise, Relationship between small and large scale units, objectives and scope of small enterprise, Role of small enterprises in economic development, Problems of small scale units.

UNIT 8: Ownership Structure: Concept of proprietorship, concept of partnership, Concept of Company, Concept of Co-operatives, Selection of an appropriate form of ownership structure, Ownership pattern in Small Scale Industries in India, Growth strategies in small business.

UNIT 9: Industrial Sickness: Meaning of Industrial Sickness; Warning Signals of Industrial Sickness; Causes of Industrial Sickness : External causes of Industrial Sickness, Internal causes of Industrial Sickness, Factors responsible for sickness of small business; Consequences of Industrial Sickness; Corrective Measures

UNIT 10: Tax Benefits to Small Scale Industries: Need for tax benefits; Tax Exemption; Rehabilitation Allowance; Investment Allowance; Tax Concession to small scale industries in rural areas; Tax concession to small scale industries in backward areas; MODVAT and Small Scale industries

UNIT 11: Financing of an Enterprise: Meaning of Financial Planning; Needs for Financial Planning; Sources of Finance; Sources of short term finance; Capital Structure : Theories of Capital Structure, Factors determining Capital Structure; Term loan : Features of Term Loan, Significance of Term Loan, Limitations of Term Loan; Capitalisation : Over-Capitalisation, Under-Capitalisation; Venture Capital : Significance of Venture capital, Function of venture capitalists, Essential Features of Venture Capital, Advantages of Venture Capital, Venture Capital Instruments, Banks and Venture Capital; Export Finance : Importance of Export Finance, Exim Bank Finance, Forfeiting

UNIT 12: Franchising: Definition of Franchising; Classification of Franchising; Features of Franchising; Types of Franchising; Advantages of Franchising : To Franchisee, To Franchisor; Disadvantages of Franchising : To franchisee, To Franchisor; Franchising Agreement; Franchising in India; Laws regarding Franchising

UNIT 13: Industrial Finance to Entrepreneurs: Concept of Commercial bank; Concept of other development financial institution : IDBI, IRBL, LIC, STCIS, SIDC's, SIDBI, EXIM BANK, NABARD, NEDFI, IFCI, UTI

UNIT 14: Small Enterprises in International Business and Electronic Commerce & Small

Units: Export promotion and trends of small enterprises; Concept of major constraints; Concept of export potentials of small-scale units; Suggestions to improve exports; Meaning of e-commerce; Concept of evolution and growth; Benefits of e-commerce; Suitability of e-commerce for small units; Prospective areas for e-commerce; Challenges faced by e-commerce

UNIT 15: Case Studies on Entrepreneurship and Small business

PRODUCTION & OPERATIONS MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of production and operations management
- ii. outlining the aspects of process design, plant location, plant layout
- iii. explaining the concepts of purchasing and inventory management
- iv. understanding the issues in management of quality

Course Outcomes

- i. The learners would be able to outline functions of a Production and Operations Manager
- ii. The learners would be able to classify process design options
- iii. The learners would be able to identify factors influencing plant location
- iv. The learners would be able to classify process design options
- v. The learners would be able to utilize the techniques of inventory management in solving inventory management problems
- vi. The learners would be able to identify the contribution of quality gurus

UNIT 1: Introduction to Production Management: Basic Concepts, Definition of Production and Operations Management, Functions of Production and Operations Manager, Decision Making in Production and Operations, Basic production management concepts, Basic Manufacturing Process, Major factors affecting process design decisions.

UNIT 2: Process Design: Types of process design, cellular manufacturing, Inter relationship among product design, process design and Inventory Policy, Automations in Production and operations.

UNIT 3: Plant Location and layout: Concept of Location, Plant Location, Plant location methodology, Plant Layout

UNIT 4: Job Design: Job Design, Work Study, Method Study, Work Measurement, Work Sampling

UNIT 5: Product Design: Types of New Products, The Process of New Product Development, Design for Manufacturability, Designing for Quality, Rapid Prototyping, Designing and Developing new Services.

- UNIT 6: Inventory Management:** Concept of Inventory, Types of Inventory, Disadvantages of high and low level of Inventories, Reasons for maintaining Inventory
- UNIT 7: Techniques of Inventory Management:** Economic Order Quantity (Model 1, Model 2 and Model 3), ABC Analysis
- UNIT 8: Maintenance Management:** Objectives and types of maintenance, maintenance Policy, Need for replacement, Replacement problems, Determination of maintenance crew size, Reliability, Information system for maintenance management
- UNIT 9: Capacity Planning:** Concept of Capacity Planning, Types of Capacity, Measures of Capacity, Capacity Planning Strategies, Flexibility in Capacity in a facility, Increasing the capacity of a plant, Estimating Capacity of a Facility and Capacity Planning
- UNIT 10: Production Planning and Control:** Meaning and definition of Production Planning and Control, Elements of Production Planning and Control-Routing, Scheduling, Dispatching, Follow Up or Expediting; Techniques of Control, Advantages of Production Planning and Control
- UNIT 11: Introduction to Purchasing:** Overview of Purchasing Function, Activities Under Purchasing Function, The Transition of Purchase To Supply Management, Types of Calls For Bids, Locating Tenders, Selection of Bidders, Bidding Process, Technical Evaluation, Commercial Evaluation, Negotiating, Selection and Award, Post-Award Administration
- UNIT 12: Material Requirement Planning:** Product Structure, Bill of Material, concept of Material Requirements Planning (MRP), Using the MRP System, Manufacturing Resources Planning (MRP-II), Meaning and Definition of Production Planning, Control and Elements of Production Planning and Control and Techniques of Control.
- UNIT 13: Quality Management:** Quality Management Evolution, definitions of Quality, Benefits of Quality Management, Dimensions of Quality, Determinants of Quality,

Causes of Quality Failure, Quality Control, Inspection, Quality Assurance, Quality in Services, Quality Costs and Control Surplus and Waste Disposal

UNIT 14: Supply Chain Management : Objectives and types of Maintenance, Maintenance Policy , Need for replacement, Criteria for Replacement, Replacement problems, Reliability, Determination of Maintenance crew size and Information system for Maintenance Management

UNIT 15: Total Quality Management: Concept and essentials Of TQM Culture, Top Management Leadership In TQM, Human Resource Development, Process Management In TQM System, Benefits Due To TQM, TQM “Gurus” And Their Contributions, Components Of TQM , concept and meaning of Six Sigma Quality and JIT Philosophy and its Benefits

BBA (S4) DSC7 : BUSINESS STATISTICS

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the measures of central tendency and dispersion
- ii. outlining the aspects of correlation and regression
- iii. explaining the concepts of probability and various distribution
- iv. understanding the concepts of time series data

Course Outcomes

- i. The learners would be able to define the concept of Statistics.
- ii. The learners would be able to make use of Mean, Media and Mode
- iii. The learners would be able to identify measures of central tendency.
- iv. The learners would be able to identify patterns in data in terms of correlation, regression etc.
- v. The learners would be able to estimate trends based on time series data

UNIT 1: Introduction to Statistics: Meaning and importance of Statistics; Frequency Distribution; Tabulation of Data; Methods of presenting statistical information.

UNIT 2: Measures of Central Tendency : Meaning of Measures of Central Tendency; Different Types of Measures of Central Tendency.

UNIT 3: Measures of Dispersion: Meaning of Dispersion; Different Measures of Dispersion; Meaning, Types and Measures of Skewness.

UNIT 4: Skewness, moments and kurtosis: Measures of Skewness: Karl Pearson's Co-efficient of Skewness, Bowley's Co-efficient of Skewness; Moments: Moments About Mean, Moments About Arbitrary Point A, Relation Between Central and Raw Moments; Karl Pearson's Beta and gamma coefficient: Coefficient of Skewness Based on Moments; Kurtosis: Measures of Kurtosis.

UNIT 5: Correlation: Meaning of Correlation; Scatter Diagram and Correlation; Type of Correlation; Correlation Coefficient.

UNIT 6: Regression: Meaning of Regression; Line of Regression and Regression Equation; Correlation and Regression Analysis: A Comparison.

UNIT7: Probability: Random experiment; Definition of Probability; Elementary Theorems on Probability.

UNIT 8: Conditional Probability: Conditional probability; Multiplication theorem on probability; Total probability; Baye's theorem.

UNIT 9: Random variables and its probability distribution I : Random Variable: Definition or Random Variable, Discrete Random Variable, Continuous Random

Variable; Probability Distribution: Probability Mass Function, Probability Density Function;

UNIT 10: Random variables and its probability distribution II: Mathematical Expectation and Variance: Mathematical Expectation, Properties of Mathematical Expectation, Variance of Random Variable, Properties of Variances, Illustrated Examples; Moments : Raw Moments, Central Moments.

UNIT 11: Discrete Probability Distribution: Moment Generating Function: Definition, Generation of Moments, Properties of Moment Generating Function, Illustrated Examples; Binomial Distribution: Derivation of Binomial Distribution, Definition, Moments of Binomial Distribution, Moment Generating Function of Binomial Distribution, Fitting of Binomial Distribution, Properties of Binomial Distribution, Illustrated Examples; Poisson Process: Poisson Distribution as a limiting case of Binomial Distribution, Moments of Poisson Distribution, Moment Generating Function, Fitting of Poisson Distribution, Properties of Poisson Distribution, Application of Poisson Distribution.

UNIT 12: Index Numbers: Concept and Uses of Index Numbers; Types of Simple Index Numbers; Properties of Relatives; Construction of Simple Index Numbers; Construction of Weighted Index Numbers; Test of Adequacy of Index Number.

UNIT 13: Time series : Definition of Time Series, Importance of Time Series Analysis, Components of a Time Series, Methods of Measuring Secular Trend, Estimation of the Trend by the Method of Moving Average.

UNIT 14: Basic Concepts in Sampling: Definition of Population, Parameter and Sampling; Random and non- random sampling; Sampling with and without replacement; Errors in Sampling.

5th SEMESTER

E- Commerce**Total Marks: 30+70 = 100****Course Objectives**

The objectives of the Course are to help the learners in

- i. understanding the concepts of e-commerce, e business and electronic data exchange
- ii. outlining the aspects of online business and payment
- iii. explaining the application of IT in various sectors of economy
- iv. understanding the IT enabled emerging trends in business

Course Outcomes

- i. The learners would be able to define the concept of e commerce and e business
- ii. The learners would be able to identify types of Business Data Transfer System
- iii. The learners would be able to define the concept of e commerce and e business
- iv. The learners would be able to identify the tools of e business communication
- v. The learners would be able to list the payment options in online business

UNIT 1: Information Technology in Business: Information Revolution; Applications of IT in Business; Impact of IT on Business Environment.

UNIT 2: Introduction to E- Commerce: Meaning, Nature, Concept, Advantages, Scope and Reasons for transacting on- line; Categories of e- commerce.

UNIT 3: Electronic Data Interchange: Introduction; Importance and Types of Business Data Transfer System; Electronic Data Interchange: Definition, Types; User Group of EDI; Importance of EDI; EDI in India.

UNIT 4: E- Business: Introduction; Internet Book Shops; Grocery Supplies; Software Supplies and Support; Electronic Newspaper; Internet Banking; Virtual Auctions; Online Share Dealing; Gambling on the Net; E- Diversity; Web Booking System.

UNIT 5: E- business Communication: Introduction; Importance of e- technology in e- business communication; e- business conferencing: Audio Conferencing, Document Conferencing; Tele Conferencing; Computer based Conferencing.

UNIT 6: Online Business Planning: Nature and Dynamics of Internet; Pure online Vs Brick and Click Business; Assessing Requirement for an online business Designing; Developing and Deploying the System.

UNIT 7: Technology for Online Business: Internet; IT Infrastructure; Middle ware; Contents:

- Text and Integrating E- Business Applications.
- UNIT 8: Online Banking:** Concept and Meaning: ATM; NEFT; ECS; RTGS; IMPS; National Automated Clearing House; Debit Card; Credit Card.
- UNIT 9: Payment through Internet:** Online Payment Mechanism; Electronic Payment System; Payment Gateways; Visitors to Website; Plastic Money.
- UNIT10: Application of E- Commerce in Manufacturing and Wholesale:** Problems faced by traditional Manufacturer and Wholesaler; Role of E- commerce in Manufacturing and Wholesale; Benefits of Application of E- commerce in Manufacturing and Wholesale; Issues in Application of E- commerce in Manufacturing and Wholesale.
- UNIT11: Application of E- Commerce in Retail and Services Sectors:** Problems faced by traditional Retail and Services Sector; Role of E- commerce in Retail and Services Sector; Benefits of Application of E- commerce in Retail and Services Sector; Issues in Application of E- commerce in Retail and Services Sector.
- UNIT 12: Virtual Existence:** Concept; Advantages and Disadvantages and Working of Virtual Organizations; Work force; Work Zone; Work Space and Staff- less Organizations.
- UNIT13: Security in E- Commerce:** Digital Signature; Network Security; Data Encryption with Secret Key; Data Encryption Public Key.
- UNIT14: Information Technology Act, 2000:** Scope; Definitions under the Act; Applicability of the Act; The Cyber Appellate Tribunal.
- UNIT 15: Information System Audit:** Basic Idea of Information Audit; Difference with traditional Concepts of Audit; Conduct and Applications of Information System Audit in Internet Environment.

FINANCIAL ACCOUNTING

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of accounting and its features
- ii. outlining the aspects of accounting mechanics
- iii. explaining the aspects of financial statements analysis

Course Outcomes

The learners would be able to define the concept of accounting

- i. The learners would be able to distinguish between accountancy and accounting
- ii. The learners would be able to apply principles of Double Entry
- iii. The learners would be able to distinguish between hire purchase system and installment purchase system
- iv. The learners would be able to distinguish between bank statement and bank reconciliation statement
- v. The learners would be able to calculate various ratios

UNIT 1: Fundamentals of Accounting: Concept of Accounting, Difference between Accountancy and Accounting, Accounting as Science and Art, Features of Accounting; Scope and Functions of Accounting;

UNIT 2: Accounting Mechanics- I: The Double-Entry System : Practical application of the Principle of Double Entry, Meaning of Account, Meaning of Debit and Credit, Classification of Accounts; Golden rules of Accounting; An Introduction to the Books of Accounts; Journal : Format of Journal, Process of Journalizing.

UNIT 3: Accounting Mechanics –II:Concept of Ledger: Meaning of Ledger, Need for Ledger and Subdivision of Ledger, Format of a Ledger Account, Distinction between Journal and Ledger; Ledger Posting: Meaning of Posting and basic Points regarding posting, Procedure for Balancing of an Account; Trial Balance : Meaning and features of Trail balance, Preparation of a Trial Balance; Methods of preparation of Trial Balance; The Suspense Account; Nature of Ledger Account Balances

UNIT 4: Sectional and Self Balancing Ledger Systems I: Meaning of Sectional Ledger Balancing System; Features of Sectional Ledger Balancing System; Advantages of Sectional Ledger Balancing System; Defects of Sectional Ledger Balancing System; Procedure of Sectional Ledger Balancing System: Preparation of Total Debtors' Account, Preparation of Total Creditors' Account;

UNIT 5: Sectional and Self Balancing Ledger Systems II: Meaning and Features of Self-Balancing Ledger System; Advantages of Self- Balancing Ledger System; Procedure of Self- Balancing Ledger System : Entries to be passed under Self- Balancing Ledger System, Posting from the Sales Book when Ledgers are on Self-Balancing Ledger

- System, Self- Balancing of Debtors' Ledger, Self- Balancing of Creditors' Ledger, Self- Balancing of General Ledger
- UNIT 6: Bank Reconciliation Statement:** Pass book and statement of decerent; Concept of Bank Reconciliation statement; Importance of Bank Reconciliation statement; Distinctions between Bank statement and Bank Reconciliation Statement; Preparation of Bank Reconciliation Statement; Causes of differences
- UNIT 7: Hire-Purchase System:** Meaning and Features of Hire Purchase System; Advantages and Disadvantages of Hire Purchase System; Rights and Obligations of Hire Purchaser and Seller; Accounting for Hire Purchaser System;
- UNIT 8: Installment Purchase System:** Meaning and Features of Installment Purchase System; Differences between Hire Purchase and Installment Purchase Systems; Accounting for Installment Purchase System
- UNIT 9: Presentation of Final Accounts I:** Preparation of Final Accounts, Trading Account, Meaning of trading account and gross profit, Contents of Trading Account, Journal entries relating to preparation of Trading Account, Specimen form of Trading Account, Profit and Loss account
- UNIT 10: Presentation of Final Accounts II:** Preparation of profit and loss account, Balancing of profit and loss account, Distinction between Trading and Profit and Loss A/c, Format of Profit and Loss Accounts, Provisions & Reserves, Provision for Bad and Doubtful Debts, Usual Adjustment Entries, Closing entries for Preparation of Profit and Loss Account, Balance Sheet, Steps for Preparation of Balance Sheet, Classification of Assets, Classification of Liabilities, Items appearing in the Balance Sheet, Format of Balance Sheet.
- UNIT 11: Depreciation:** Concept of Depreciation, Depreciation Accounting, Depreciation- as a source of fund, Causes of Depreciation, Characteristics of Depreciation, Choice of Methods for Computing Depreciation, Methods of recording depreciation, Methods of providing depreciation.
- UNIT 12: Partnership:** Meaning of Partnership, Accounting for Partnership firm, Admission of a new Partner, Retirement or Death of a Partner, Computation of retiring /deceased partners share in the firm, Mode of payment of retiring / deceases partners share, Dissolution of firm, Dissolution of Partnership and Dissolution of firms, Settlements of accounts, Accounting entries for dissolution, Insolvency of Partner/Partners.
- UNIT 13: Financial Statement Analysis:** Financial Statement, Balance Sheet, Components of Balance Sheet, Assets, Profit and Loss Account, Concept of Profit, Statement of Cash Flow, Sources and Uses of Cash, Change in Current Assets, Change in current Liabilities, Funds flow Statement, Sources and Uses of Working Capital, Forms of funds flow statement, Uses of Statement of Changes in financial position.

UNIT 14: Ratio Analysis: Ratio Analysis— Its meaning and types, Liquidity ratios, Leverage Ratio, Activity Ratio/ Turnover Ratio, Profitability Ratio, Limitations Of Ratio Analysis, Time Series Analysis.

CONSUMER BEHAVIOUR

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of personality and consumer behaviour
- ii. outlining the aspects of consumer perception, attitudes and learning
- iii. understanding the implications of social class and group influences on consumer buying behaviour

Course Outcomes

- i. The learners would be able to list various factors which influence consumer buying behaviour
- ii. The learners would be able to list various factors which influence organizational buying behavior
- iii. The learners would be able to distinguish between emotional motives and rational motives
- iv. The learners would be able to identify learning theories
- v. The learners would be able to interpret life cycle stages

- UNIT 1: Introduction to Consumer Behavior:** Defining consumer behavior, Buyers and users, Importance of Consumer Behaviour, Consumer Behaviour as an interdisciplinary science; Application of Consumer Behaviour in Strategic Marketing; Application of Consumer Behaviour in Marketing; Social Responsibility in Marketing; Consumer Research
- UNIT 2: Market Segmentation:** Importance and use, Bases of segmentation, Effective targeting and segmentation strategies
- UNIT 3: Market Positioning:** An Introduction, Positioning Strategy, Positioning Approaches, Positioning Errors
- UNIT 4: Consumer Motivation:** Needs, goals and their interdependence, rational vs emotional motives, Dynamic nature of motivation
- UNIT 5: Personality and Consumer behaviour:** Nature of personality, Freudian, Neo-Freudian and trait theories. Role of personality in understanding consumer diversity, Product personality and brand personification, Self-image, Vanity and consumer behavior
- UNIT 6: Consumer perception:** Absolute and differential threshold, subliminal perception, Perceptual selection, organization and interpretation, Product and service positioning, Perceived price, quality and risk.

- UNIT 7: Consumer Attitudes:** Concept of Attitude; Elements of Consumer attitude; Formation of Attitudes; Consumer Buying Process; Functions of Attitude; Structural Models of Attitude; Attitude Change
- UNIT 8: Consumer learning:** Motivation, cues, response and reinforcement, Behavioral learning and cognitive learning theories, Recognition and recall, Attitudinal and behavioral measures of brand loyalty.
- UNIT 9: Cultural Influences on Consumer Behaviour:** Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications
- UNIT 10: Social Class and Group Influences on Consumer Behaviour:** Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols, Source of Group Influences, Types of Reference Groups, Nature of Reference Groups, reference Group Influences, Applications of Reference Group Influences, Conformity to Group Norms and Behaviour, Family Life Cycle Stages, nature of Family Purchases and Decision-making, Husband-wife Influences, Parent-child Influences, Consumer Socialization of Children, word-of-Mouth Communications within Groups, opinion Leadership
- UNIT 11: Attitude formation and change:** Meaning of attitude and its formation, Cognitive dissonance theory and attribution theory, Communication process and design of persuasive communication.
- UNIT 12: Diffusion of Innovation:** Introduction, Types of Innovation, Diffusion Process, Factors Affecting the Diffusion of Innovation, Adoption Process, Time Factor in Diffusion Process, Culture, Communication and Diffusion
- UNIT 13: Influence of reference groups:** Friendship, Work, Celebrity and family, Impact of social class, culture, subculture and cross-cultural factors on consumer behavior.
- UNIT 14: Consumer decision-making process:** The process of opinion leadership and motivation behind opinion leadership, Diffusion and adoption process of innovations, Profile of consumer innovators, Levels of Consumer decision making, Consumer gifting behavior.
- UNIT 15: Organizational Buying Behaviour:** Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles

HUMAN RESOURCE DEVELOPMENT

Total Marks: 30+70=100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of Human Resource development
- ii. outlining the aspects of HRD system, individual, career development
- iii. explaining the concepts of HRD consultants and quality of work life
- iv. understanding the contemporary issues in understanding HRD

Course Outcomes

- i. The learners would be able to define the core concepts of HRD
- ii. The learners would be able to describe HRD system
- iii. The learners would be able to outline the benefits of career development
- iv. The learners would be able to identify essentials of management development programmes
- v. The learners would be able to describe contemporary issues in understanding HRD

UNIT 1: Introduction to Human Resource Development (HRD): Purpose of HRD, Meaning of HRD, Characteristics of HRD, Objectives and benefits of HRD, Difference between HRD and HRM and HRD methods

UNIT 2: Planning and Organizing the HRD system: HRD Planning, HRD Philosophy, HRD Sub-systems, HRD Objectives, HRD Policies, HRD Action plan and Strategy, Organising the HRD System and forms of HRD Organisation

UNIT 3: Individual development: Evolution of Individual Development, Role in Individual Development, Responsibilities in Individual Development, Understanding Employees' Learning, Learning organization, Improving Individual Development through Learning

UNIT 4: Career Development: Meaning and definition of career development, Career planning process, Stages of career development and Career development programmes

UNIT 5: Management Development: Meaning of Management development, Importance of management Development, Steps in Management Development, Process and Methods of Management Development

UNIT 6: Introduction to Organizational Development: Definition of Organizational Development (OD), Objectives of OD, Characteristics of OD, Historical Background, Second- Generation OD, Values, Assumptions, and Beliefs in OD, Implications of OD Values and Assumptions

- UNIT 7: Role of OD Practitioner:** OD Practitioner, Role of OD Professional in Organisations, Competencies Required for an OD Professional and scope of the Role of an OD Professional
- UNIT 8: Group Behaviour and Team Development:** Meaning of Group and Group behaviour, Types of Groups, Stages in group development, Group cohesiveness, Meaning of Team, Types of Team and Difference between group and team
- UNIT 9: Training and Development:** Introduction to Training and Development, Meaning of training, Training objectives, Importance of training and development and methods of training
- UNIT 10: Performance Appraisal:** Meaning of Performance Appraisal, Benefits of appraisal, Conflict and confrontation, Process of performance appraisal, Methods of performance appraisal, Traditional Methods of Performance Appraisal and Modern Methods of Performance Appraisals
- UNIT 11: Quality of Work Life:** Meaning of quality of work life, Objectives of QWL, Interventions of QWL, Techniques of improving QWL
- UNIT 12: Benefits and Services:** Concept of Benefits and Services, Meaning of Vacations and Holidays, about Sick Leave, Pension Plans, Social Security, Labour Welfare, VRS and Golden Handshake and Merits & Demerits of VRS and Golden Handshake
- UNIT 13: Human Resource Research:** Meaning of HR Research, Characteristics of HR Research, Objectives of HR Research and Importance and Methods of HR Research
- UNIT 14: Employees working time Management:** Weekly working hours, Daily working hours, Holidays, Provision relating to working time for children, women, Provision relating to leave, Inspector, powers of inspector
- UNIT 15: Managing Global Human Resource:** HR and Internationalization of Business, Differences and similarities of HR practices in the Global scenario, Implementation of the Global HR System, Improve productivity, through Human Resource Information System (HRIS)

6th SEMESTER

BUSINESS AND LABOUR LAWS**Total Marks: 30+70 = 100****Course Objectives**

The objectives of the Course are to help the learners in

- i. Acquainting with the important provisions of business laws
- ii. Acquainting with the important provisions of labour laws

Course Outcomes

- i. The learners would be able to make use of legal provisions in planning business ventures
- ii. The learners would be able to make use of legal provisions of Indian Contracts Act
- iii. The learners would be able to make use of legal provisions of Sales of Goods Act
- iv. The learners would be able to make use of legal provisions of Consumer Protection Act
- v. The learners would be able to make use of legal provisions in managing business organizations

UNIT 1: Indian Contract Act, 1872: Essential conditions of a Valid Contract under Indian Contract Act, Offer and Acceptance; Consideration, Capacities of Parties to Contract, Performance of Contract, Discharge of Contract, Breach of Contract and Its Remedies, Indemnity and Guarantee, Bailment and Pledge, Contract of Agency

UNIT 2: Sales of Goods Act, 1930: Essential of Contract of Sales, Difference between Sale and Agreement to Sell, Condition and Warranty, Passing of Property in Goods, Transfer of Title by non- owners, Performance of Contract of Sale, Rights of Unpaid seller, Breach of Contract of Sale, Auction Sale

UNIT 3: Formation of a Company: Formation of a Company, Stages of formation of Company, Documents Required for Incorporation, Types of Company, Meaning of Meetings and Kinds of Company, Meaning of Minute, Recording and Signing of Minutes, Role of Chairman, Postal Ballot, Resolution and its Different Kinds

UNIT 4: The Indian Partnership Act, 1932: Basic Concept of Partnership, Advantages and Disadvantages of Partnership firm, Kinds and Deeds of Partnership, Kinds, Rights and Duties of Partners, Minor as a Partner and Partner's Express and Implied Authority, Registration and Dissolution of Partnership Firm

UNIT 5: Consumer Protection Act, 1986: Definitions under the Act, Redressal Agencies under the Act, Powers of Redressal Agencies, Procedure of Filing a Complaint, Consumer Protection Councils, Penalties under the Act

UNIT 6: The Indian Factories Act, 1948: Definitions under the Act, Statutory agencies and their powers for enforcement of the Act, Health, Safety and Welfare Provisions,

Provisions regarding Hazardous Work, Employment of young person, Penalties and Provisions

UNIT 7. The Industrial Dispute Act (Part A): Objectives of the Act, Important Definitions, Illegal Strikes and Lock-outs and Unfair Labour Practices

UNIT 8. The Industrial Dispute Act (Part B):History of the law of Industrial Disputes, Authorities under the Act and their Duties, Reference of Disputes, Procedure and Powers of Authorities, Award and Settlement

UNIT 9: The Trade Unions Act, 1926: Objectives of the Trade Unions Act; Important definitions; Registration of Trade Union; Rights and Liabilities of registered Trade Union; Penalties

UNIT 10: Minimum Wages Act, 1948: Definition of few important terms under the Minimum Wages Act. 1948 and Object and scope of the Act, Definitions under the Act, Fixation and Revision of Wages, Safeguards in payment of Minimum Wages and Enforcement of the Act

UNIT 11: Workmen's Compensation Act, 1923:Object and scope of the Workmen's Compensation Act, 1923; Important definitions; Disablement; Employer's liability for compensation; Employer's liability when contractor is engaged; Commissioner; Compensation

UNIT 12: The Arbitration and Conciliation Act: Meaning of Arbitration and its Types; Arbitration Agreement and easements of a valid arbitration agreement; Arbitration and his appointment; Powers and Duties of Arbitrator; Conciliation its meaning and Proceedings; Role of Conciliator; Kinds of Conciliation; Drafting of Agreement; Suggestions for improving the conciliation machinery

UNIT 13: Employees' Provident Funds and Miscellaneous Provisions Act, 1952: Scope and Applicability of the Act; Various schemes provided under the Act; Central Board and its constitution, functions and powers; State Board and their constitution; Duties and Powers of Inspectors appointed under the Employee's Provident Funds and Misc Provisions Act, 1952; Constitution and working procedure of the Act

UNIT 14: The Payment of Gratuity Act, 1972: Objects and Scope of the Payment of Gratuity Act; Provisions of the payment of Gratuity Act; Procedure of determination and payment of gratuity under the Payment of Gratuity Act; Dispute regarding the amount of gratuity; Appointment and Power of Inspector under the Payment of Gratuity Act; Controlling Authority and its Power

UNIT 15: The Payment of Wages Act, 1936: Definition of wages, few important terms under the Payment of Wages Act, 1936 and its objects and application; Responsibility for

payment of wages; Time of Payment of Wages; Deduction and its various kinds;
Deductions claims for wrongful deductions

INDUSTRIAL RELATIONS

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of industrial relations and its theoretical framework
- ii. outlining the aspects of workers' participation in management and collective bargaining

Course Outcomes

- i. The learners would be able to describe the measures for prevention of industrial disputes
- ii. The learners would be able to describe the measures redressal of industrial disputes
- iii. The learners would be able to list the rights of registered trade unions
- iv. The learners would be able to interpret responsibilities of trade unions
- v. The learners would be able to identify key legal provisions related with compensation and payment of wages

UNIT 1: Industrial Relations: An Introduction: Meaning and definition of Industrial Relations, Evolution of Industrial Relations, Approaches to Industrial Relation, Trade unionism, Tripartite and Bipartite bodies and Industrial disputes.

UNIT 2: Theoretical framework of Industrial Relations: Environmental Theory: Dunlop's System Theory (1980); Implant Theory: Flanders; HYMAN; Gandhian Approach to IR: The Trusteeship Theory of Mahatma Gandhi

UNIT 3: Industrial Workers: Background, education, skills and adjustments, absenteeism, influence of trade unions

UNIT 4: Trade Unions: Growth of Trade Union in India, Legal Framework of Trade Unions In India, Distinctive Feature of Indian Labour and Employment Laws , Trade Union Recognition, Problems of Trade Unions, Employee Association: Membership and Financial Status and Trade Union Act

UNIT 5: Industrial Dispute and Employee Grievance: Nature and scope of Industrial Dispute, causes and consequences of Industrial Dispute, Prevention and settlement of Industrial dispute in India, Nature of Grievance, Causes of Grievance, the grievance redressal procedure.

UNIT 6: Organizational discipline: Meaning and Objectives of Discipline; Principles for Maintenance of Discipline; Types of Discipline; Essentials of a Good Disciplinary System; Disciplinary Action- Punishment for Disciplinary Action and Procedure for Disciplinary Action.

UNIT 7. Machinery for prevention and settlement of Industrial Dispute: Statutory Measures for Dispute Settlement and Non-Statutory Measures for Dispute Settlement

- UNIT 8: Collective Bargaining:** Meaning and Concept of Collective Bargaining, Objectives of Collective Bargaining, Features of Collective Bargaining, Strategies and Approaches to Collective Bargaining, Collective Bargaining Process, Impact of Collective Bargaining and Workers' Participation In Management
- UNIT 9: Labour Welfare and Social Security:** Introduction to Labour Welfare, Evolution of Social Security Measures and Health and Safety Programmes
- UNIT 10: Workers Participation in Management:** Concept of Workers Participation in Management (WPM), Features and Objectives of Workers Participation in Management, Forms of Workers Participation in Management (WPM), Merits and demerits of Workers Participation in Management, Workers Participation in Management in India and Making Workers Participation in Management Effective
- UNIT 11: Laws related to Employee Relations:** Evolution of Labour Laws in India, Labour legislation in the pre-independence period; Labour legislations in the post independence period; Constitutional provisions with regard to labour laws; Laws relevant to employee relations; Laws relevant to organisational conflicts and Laws relevant to employee wages and compensation
- UNIT 12: Industrial Health:** Meaning of Industrial Health and Safety; Importance of Industrial Health and Safety; Occupational Hazards and Diseases; Protection Against Hazards and Statutory Provisions Concerning Health in India
- UNIT 13: Concept of Wages:** Meaning and concept of wages, Objectives of wage and salary administration, Theory of Wages, Methods of Wage Payment and Wage differentials
- UNIT 14: Technology and Industrial Relations:** Technological Change-Concept and Importance, IT and IT Enabled Service Sectors in India and Industries in it Sector in India
- UNIT 15: India and ILO:** Objectives and structure of ILO, Impact of the ILO, ratification of ILO standards, ILO recommendation

INDIAN FINANCIAL SYSTEMS

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of financial system in general and Indian financial system in particular
- ii. understanding the concepts of financial market and money market
- iii. classifying financial institutions

Course Outcomes

- i. The learners would be able to describe the concept of financial system
- ii. The learners would be able to identify types of financial markets
- iii. The learners would be able to distinguish between money market and capital market
- iv. The learners would be able to list the investor protection measures
- v. The learners would be able to identify the capital market instruments

UNIT 1: The Financial System: Meaning and Components of Financial System, Functions of Financial System, Services Provided by the Financial System, Macro economic framework analysis for exploring the role of the financial system, relationship between the financial system and economic development

UNIT 2: Indian Financial System: Structure of Indian Financial System- Organised vs. Unorganised Sector of Indian Financial System. Components of Financial System- Financial market, financial instruments, financial institutions and financial services.

UNIT 3: Financial Market: Financial Markets-An Introduction, Advantages and disadvantages of the financial markets, Classification of Financial Markets, Functions of Financial Markets and Structure of Financial Markets

UNIT 4: Money Market in India: Meaning and features of Money Market, Functions of Money Market, Structure of Indian Money Market, Money Market Instruments/Constituents, Defects of Indian Money Market and Reforms in Indian Money Market

UNIT 5: Capital Market in India: Meaning and Structure of Indian Capital Market: Industrial Securities Market, Government Securities Market, Long term Loan Market; Capital Market instruments and Capital Market Intermediaries

- UNIT 6: Primary Markets in India:** Meaning of Primary Market, Functions of Primary Market, 5 Issue Mechanism in Primary Market, Role of SEBI in Primary Market and Factors leading the growth of Primary Market Investment
- UNIT 7: Secondary Markets in India** Meaning of Secondary Market, Functions of Secondary Market, Relationship Between Primary market and Secondary Market, Differences between primary market and secondary market, Stock Exchanges of India, Bombay Stock Exchange (BSE), Over the Counter Exchange of India (OTCEI), National Stock Exchange (NSE) and Rules of SEBI regarding Stock exchange
- UNIT 8: Financial Institutions:** Financial Institutions: An Introduction; Assistance of Financial Institutions; Types of financial institutions; Merchants Banks; Money Market Institutions; Insurance Companies, Importance or need of Insurance Organisations and Foreign Institutional Investors (FIIs)
- UNIT 9: Mutual Fund:** Meaning and Definition of Mutual Funds; Objectives of Mutual Funds; Features of Mutual Fund Investment; Importance of mutual funds; Types of mutual funds; Constituents of mutual funds; Systematic Investment plan (SIP); SEBI (Mutual Funds) Regulation, 1996; Growth of Mutual Funds in India and Challenges faced by the mutual funds in India
- UNIT 10: Derivative Markets:** Meaning of Derivatives; Types of Derivatives; Traders in Derivatives Market; Foreign Exchange Market: Meaning and Scope; Dealers in Foreign Exchange Market and Exchange Rate
- UNIT 11: Foreign Exchange Market:** Meaning of Foreign exchange market; Evolution of foreign exchange market in India; Components of foreign exchange market; Importance of Foreign exchange market; Functions of Foreign exchange market; Structure of Foreign exchange Market in India and Measures initiated to develop foreign exchange market in India
- UNIT 12: Credit Rating:** Meaning of credit Rating; Types of Rating; Benefits of Credit Rating; Benefits of Credit Rating to the Company; Disadvantages of Credit Rating; Users of Credit Rating; Credit Rating Methodology: Business Risk Analysis,

Financial Risk Analysis, Management Evolution, Fundamental Analysis; Steps involved in Credit Rating; Credit Rating in India: Credit Rating Information Services of India Limited (CRISIL), Investment Information and Credit Rating Agency of India Limited (ICRA), Credit Analysis and Research Ltd. (CARE), Fitch India Limited, ONICRA Credit Rating Agency of India Limited (ONICRA), Brickwork Ratings India Pvt. Limited (BWR), SME Rating Agency of India Limited (SMERA); SEBI Code of Conduct; SEBI Regulations of Credit Rating Agencies.

UNIT 13: Depository Services: Meaning of Depository; Benefits of Depository; Depository Participant; International Securities Identification Number; Depository Process; Depositories in India.

UNIT 14: Regulation of Financial Markets in India: Concept of Regulation of Financial Market; Objective of Financial Market Regulation; Regulators of Indian Financial Market; Reserve Bank Of India; Securities and Exchange Board of India; Insurance Regulatory and Development Authority; Pension Fund Regulatory and Development Authority.

ADVERTISING AND PROMOTION STRATEGY

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of integrated marketing communication and role of advertising
- ii. outlining the aspects associated with management of promotional tools
- iii. understanding the ethical implications of advertising

Course Outcomes

- i. The learners would be able to define the concept of integrated marketing communication
- ii. The learners would be able to apply the knowledge of IMC in running a business
- iii. The learners would be able to make use of promotional tools in business
- iv. The learners would be able to make use of IMC in analyzing management cases
- v. The learners would be able to make use of advertising concepts in analyzing management cases

UNIT 1: Advertising- basic concepts: Concepts of advertising, objectives and scope of advertising, social and ethical implications of advertising, types of advertising,

UNIT 2: IMC and advertising: Importance of business communication, advertising as a communication process; communication models; AIDA model and its purpose; Advertising as an element of marketing mix

UNIT 3: Marketing Promotion Mix: Defining Promotion, Promotion Mix, Advertising, Objectives and Functions of Advertising, Functions of Advertising, Factors Affecting Promotional Mix and Strategies, Types of Advertising, Advertising Media, Print Media, Broadcast media, Transit Media, Advantages and Limitations of Advertising, Sales Promotion; Publicity

UNIT 4: Developing effective Promotion: Identifying the target audience, determining the promotional objectives, designing the promotion and selecting the channel, push vs. pull strategy, establishing the promotional budget and implementing promotional strategy

UNIT 5: Managing advertising I : Developing and managing advertising program, Setting advertising objectives, DAGMAR, Deciding on advertising budget

UNIT 6: Managing advertising II : Developing the advertising message, role of music and humor in advertising, factors considered while developing the advertising copy, creativity in advertising

- UNIT 7: Media Strategies:** Media planning and objectives, deciding on media, different types of media and their advantages and disadvantages, choosing among major media types, media schedule decisions, space and time buying
- UNIT 8: Evaluating advertising effectiveness:** Deciding on reach, frequency and impact; Copy testing, Advertising recognition and recall tests, Issues in assessing impact of advertising, Measuring the performance of an advertising agency
- UNIT 9: Sales Promotion:** Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns
- UNIT 10: Personal Selling:** Defining Personal Selling, Scope and Significance, Aims and Objectives of Personal Selling, AIDAS Principles, Personal Selling Process, Customer Delight
- UNIT 11: Promotion Mix and Elements:** Promotion mix-its Objectives and Importance, kinds of promotion-Advertising, Direct marketing, Interactive/Internet marketing, Personal Selling, Sales Promotion, Publicity/Public Relations
- UNIT 12: Promotion Tools:** Factors considered in deciding promotional tolls, budgeting consideration for promotion
- UNIT 13: Direct Marketing:** Introduction, Meaning and Importance of Direct Marketing, Strengths and Limitations of Direct Marketing, Products Suitable for Direct Marketing, The Indispensable Elements of Direct Marketing, The list, The offer, The message, Media for Direct Marketing, Regulations and Ethics in Direct Marketing
- UNIT 14: Ethics in Advertising:** Introduction, Perceived Role of Advertising; The Advertising Standards Council of India (ASCI); Forms of Ethical Violations; Misleading advertising; Advertising to children, Product endorsements, Stereotyping, Cultural, religious and racial sensitivity in advertising, Obscenity in advertising
- UNIT 15:** Case studies on Advertising

7th SEMESTER

SALES AND RETAILING MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of sales management and its evolution
- ii. outlining the functions of wholesalers and retailers
- iii. understanding the emerging trends in sales management

Course Outcomes

- i. The learners would be able to define the concept of personal selling and sales management
- ii. The learners would be able to describe the requirements of effective sales training
- iii. The learners would be able to apply the knowledge of sales in making decisions related with sales force.
- iv. The learners would be able to apply the knowledge of sales in making decisions related with sales territory
- v. The learners would be able to apply the knowledge of sales and distribution in analyzing management cases

UNIT 1: Introduction to Sales Management: Concept and Importance of Sales Management, Defining Sales Management, Objectives of sales management, Types of selling, Role of Sales Management, Relationship between Marketing and Sales Management

UNIT 2: Sales Organisation: Concept of Sales Organisation, Setting up a Sales Organisation, Basic Types of Sales , Organisational Structures, Centralised and Decentralised Sales Organisations, Constructing a sound sales organisation

UNIT 3: Designing the Sales Force: Sales force management, Objectives of sales force, Designing a sales force, Sales planning and Policies, Sales force Structure and Size, Performance rating of sales force.

UNIT 4: Recruitment and Training: Sources of recruitment of sales personnel, Selection process, Sales training programme, Evaluation of sales personnel,

UNIT 5: Compensation Management: Meaning of Compensation, Features of compensation plan for salesmen, Developing a compensation plan, Methods of Compensation, Fringe benefits and Non monetary benefits.

UNIT 6: Sales Training Programme: Meaning of Training, Conceptualisation of Sales Training, Objectives of Sales Training Programme, Contents of Sales Training Programme, Importance of training and development, Methods of training

- UNIT 7: Personal Selling:** Objectives of personal selling, Qualitative Objectives, Quantitative Objectives, Personal Selling Process, Challenges in Personal Selling
- UNIT 8: Sales Forecasting:** Definition of Sales Forecasting, Importance and objectives of sales forecasting, Factors affecting Sales forecasting, Process of sales forecasting, Methods of Sales forecasting
- UNIT 9: Sales Planning and Budgeting:** Sales Planning Process, Sales Budget, Purpose of Sales Budget, Types of Sales Budget, Advantages of Sales budget, Procedures for sales budgets, Success of Budget Programme
- UNIT 10: Retailing:** Defining Retailing, Functions of Retailing, Characteristics of Retailing, Classification of Retail firm, Retail Industry in India- different forms, Retail Merchandising, Strategy and Benefits in Retail Merchandising, Visual Merchandising, Vertical Marketing System
- UNIT 11: Classification of Retail units:** Introduction to Retail Space Management, Optimum Space Use, Steps to be Considered for Using Floor Space, Merchandise Planning in Store Designing, Steps in Designing Store Layout; Store Design, Storefront Design, Interior Design, Lighting Design, Sounds and Smells, Vertical Marketing system (VMS), Types of VMS, Scope of VMS, Importance and Drawback of VMS
- UNIT 12: Wholesaling:** Concept and Importance of Wholesaling, Types of Wholesalers, Functions of Wholesalers, Latest Trends in Wholesaling
- UNIT 13: New Trends in Sales Management-** Introduction, Sales Management Information System, Relationship Marketing, Role of E-commerce in Selling, International Sales Management, Challenges Faced by International Sales Managers
- UNIT 14: Case Study**

ORGANIZATIONAL DEVELOPMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of organization design, culture and change
- ii. outlining the aspects regarding values and ethics in organizations
- iii. explaining the concepts of organizational development and related interventions

Course Outcomes

- i. The learners would be able to define the concepts of organization design
- ii. The learners would be able to examine the concepts of organization culture
- iii. The learners would be able to interpret the concepts of organization change
- iv. The learners would be able to state the objectives of organization development
- v. The learners would be able to apply the knowledge of organization development in analyzing the management cases

UNIT 1: Organization Design: Meaning and Importance of Organising, Meaning of Organisation and its characteristics, Principles of Organisation, Types of Organisational Structure, Span of Control and types of Departmentation

UNIT 2: Organizational Culture: Concept of Organizational Culture, Characteristics of Organizational Culture, Functions of Organizational Culture, Factors Influencing Organizational Culture, Types of Organizational Culture, Reasons for changes in Work Culture and Managing across culture

UNIT 3: Organizational Change: Introduction on Organisational Change, Forces of change – External and Internal, Strategies for change, Types of organizational change, Theories of Planned Change, Action Research as a Process, Resistance to Change, Methods to overcome or minimise the resistance to change and Change Agents

UNIT 4: Values and Ethics in OD: Professional Values, Value Conflict and Dilemma, OD Values and Changing Themes over Time, Ethics in OD, Ethical Dilemmas in Practicing OD, Factors that Influence Ethical Judgement

UNIT 5: Models and Process of Management of Organizational Change: Planned Change, Models and Theories of Planned Change, Systems Theory, Socio technical Systems Theory and Open Systems Planning, Participation and Empowerment, Teams and Teamwork, Parallel Learning Structure, Normative Re-educative Strategy of Change, Applied Behavioural Science, Action Research and Phases of the Mode.

UNIT 6: Managing Resistance to change: Concept of Resistance to Change, Types of Resistance to Change, Reasons of Resistance to Change, Individual resistance to change, Organisational resistance to change, Social resistance to change, Managing

- resistance to change, Methods for dealing with Resistance to change, Overcoming resistance to change and group as a means of overcoming resistance to change
- UNIT 7: Organizational Development: An Introduction:** Definition of Organizational Development (OD), Objectives of OD, Characteristics of OD, Historical Background, Second-Generation OD, Values, Assumptions, and Beliefs in OD and Implications of OD Values and Assumptions
- UNIT 8: Process of Organizational Development:** Process of OD, Diagnosis process, Six-Box Model, third wave consulting, phasts of OD programs, models of managing change.
- UNIT 9: Organizational Development Model:** Transtheoretical Model (TTM), Process of Change, Burke-Litwin Model of Organizational Change, ADKAR Model,McKinsey 7s Model and Ronald Lippitt, Jeanne Watson and Bruce Westley Change Model
- UNIT 10: OD Interventions:**An overview of OD Interventions, Team Interventions, Inter-group Development Intervention,Third party peace-making Intervention, Comprehensive Intervention and Structural Interventions
- UNIT 11: Process of OD Interventions:** Role Playing, Sensitivity Training,Team Building Interventions, Transactional Analysis, Process Consultation Interventions, Third-Party Interventions, Role Analysis Technique, Job Evaluation and Job Redesign
- UNIT 12: Team and Teambuilding:** Meaning of Team, Importance of Team, Characteristics of a Team, Types of Team, Importance of Team Building and Managing effective team
- UNIT 13: Training Experience:** Sensitivity or T group training, Behavioural Modelling, Career Planning Intervention, Coaching and Mentoring.
- UNIT 14: Issues in Consultant Client Relations:** Organisational Consultants and the client system, Entry and Contracting, Consultant Client Relationship, Implication's for Consumer Behaviour, Dependency issue and Terminating the Relationship and Ethical Standards in O.D.
- UNIT 15: The future of OD:** Fundamental Strengths of OD, OD's Future, Leadership and Values, OD Training, Interdisciplinary Nature of OD, Diffusion of Techniques, Integrative Practice, Mergers, Acquisitions and Alliances, Evolution of O.D. in India, Experiences of Indian Organizations with Various O.D. Interventions, HRD and HRD Audit as an OD Intervention, Role focused interventions, Person focused interventions, 360 Degree Feedback Based Interventions, Achievement Motivation labs.

COST AND MANAGEMENT ACCOUNTING

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the concepts of Cost accounting
- ii. outlining the aspects of classification of costs, material cost control, labour cost control.
- iii. explaining the concepts of overheads, cash flow, budgetary control

Course Outcomes

- i. The learners would be able to define the concepts of cost accounting.
- ii. The learners would be able to define the concepts of management accounting
- iii. The learners would be able to conduct ABC analysis.
- iv. The learners would be able to prepare cost sheets.
- v. The learners would be able to apply the knowledge of different types of cost and overheads

UNIT 1: Cost Accounting: Meaning of Cost Accounting; Objectives of Cost Accounting; Cost accounting, financial accounting and management accounting; Advantages of Cost Accounting; Limitations of Cost Accounting

UNIT 2: Classification of Cost: Cost concept; Techniques of costing; Classification of Cost

UNIT 3: Materials Cost Control: Meaning of Materials; Material Costing; Functions of Material Costing; Fixation of Stock Level; The ABC Analysis; Inventory System; Method of Pricing of Materials Issues

UNIT 4: Labour Cost Control: Meaning of Labour Cost; Types of Labour Cost; Control of Labour Cost; Idle Time; Abnormal Idle Time; Accounting Treatment of normal idle time and abnormal idle time; Method of Remuneration

UNIT 5: Overheads: Meaning and definition of Overhead Cost; Importance of Overhead Cost; Classification of Overheads; Procedure or Steps in Overhead

UNIT 6: Absorption of Overhead: Meaning of Overhead Absorption; Overhead Rates; Methods of Absorption Overhead; Under absorption and over absorption of Overheads; Administration, Selling and Distribution Overheads

UNIT 7: Job and Contract Costing: Meaning and Definition of Job Costing; Concept of Contract Costing.

UNIT 8: Cost Sheet: Elements of Cost; Materials Cost; Labour Cost; Expenses;

UNIT 9: Process Costing: Process Costing- Basic Concepts; Meaning; Characteristics; Difference between Job Costing and Process Costing; Advantages and Disadvantages of Process Costing; Process Loss

UNIT 10: Standard Costing and Variance Analysis: Meaning and concept of Standard Cost and Standard Costing; Meaning and concept of Standard Cost and Standard Costing; Cost Variance; Sales Variances

UNIT 11: Marginal Costing and Break Even Analysis: Meaning and Definition of Marginal Costing; Absorption Costing; Differential Costing; Cost Volume profit Analysis

UNIT 12: Budgetary Control: Basic Concepts of Budget; Budgetary Control; Types Of Budget

UNIT 13: Cash Flow Statement: Cash Flow Statement; Sources and Application of Cash; Cash from Operations; External Sources and Application of Cash

UNIT 14: Reconciliation of Cost: Reconciliation of Cost and Financial Account; Importance of Reconciliation; Method of Reconciliation

8th SEMESTER

BUSINESS ENVIRONMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- i. understanding the social responsibilities of business
- ii. outlining the aspects of industrial sickness
- iii. explaining the environmental forces affecting business
- iv. understanding the contemporary issues related with globalization

Course Outcomes

- i. The learners would be able to describe the concept of business environment.
- ii. The learners would be able to examine the influence of environment on business
- iii. The learners would be identify the reasons of industrial sickness
- iv. The learners would be able to outline the procedure of trademark registration
- v. The learners would be able to apply the knowledge of business environment in analyzing management cases

UNIT 1: Introduction to Business Environment: Meaning and concept of Business, characteristics of Business, components and types of industry and commerce, meaning of business environment, micro and macro environment, importance of business environment

UNIT 2: Business and Society: Concept of social environment of business, meaning of social responsibility of business and corporate governance, benefits of good corporate governance.

UNIT 3: Industrial Policies: Meaning of developed economy, mixed economy and economic reforms, evolution of Industrial Policy in India, industrial policy revolution up to 1991, new industrial policy 1991 and its evolution, Privatization and disinvestment, and IRDA

UNIT 4: Natural and Technological Environment: Natural Environment, Emerging Trends in Natural environment, Technological Environment, Innovation, Technology and Competitive Advantage, IT and Business Environment.

UNIT 5: Small Enterprise and Village Industries: Definition and characteristics of small enterprises, relationship between small and large enterprises, objectives and scope of small enterprises, role of small enterprise in economic development and problems of small scale units

- UNIT 6: Industrial Sickness:** Meaning of Industrial Sickness, warning signals of Industrial sickness, external and internal causes of industrial sickness, consequences of industrial sickness, and corrective measures
- UNIT 7: Labour Environment:** Concept of Labour market, labour legislations, labour welfare, definition of industrial relation; trade union ;workers participation in management; quality circles , VRS and Golden handshakes
- UNIT 8: Financial Environment:** Introduction to money market and capital market with special reference to India, organized and unorganized money market
- UNIT 9: Globalization of Business:** Concept and evolution (GATT, WTO and Uruguay Round Agreement), meaning and features of international business, importance of international business
- UNIT 10: Multinational Corporations:** Definition and meaning, MNCs and International trade, Merits and demerits of MNCs, MNCs in India
- UNIT 11: Patents and trademarks:** Definition of Patent and trade marks, falsifying and falsely representing trademarks as registered, registration of trade marks as associated trade marks.
- UNIT 12: Economic Planning:** Planning in India, planning commission, formulation of plan, twelfth plan
- UNIT 13: Economic development:** Industrial development, salient features of industrial planning and development, role of public and private sectors, import and export
- UNIT 14: Cases related to Business Environment**

BUSINESS ECONOMICS

Total Marks: 30+70=100

Course Objectives

The objectives of the Course are to help the learners in

- i. in understanding the concepts of business economics
- ii. outlining the aspects of demand, supply, production and various costs
- iii. explaining the concepts of competition
- iv. understanding the contemporary issues in economic environment

Course Outcomes

- i. The learners would be able to define the core concepts of demand
- ii. The learners would be able to define the core concepts of supply
- iii. The learners would be able to define the core concepts of production
- iv. The learners would be able to define the core concepts of cost
- v. The learners would be able to describe profit theory
- vi. The learners would be able to describe the distribution theory

UNIT 1: Introduction to Business Economics: Introduction to Business Economics, Economic Principle, Economic Practices of Management, Role and Responsibilities of Business Economist

UNIT 2: Demand: Concept of Demand: Types, Determinants, Demand Function, Demand Elasticity, Demand Forecasting

UNIT 3: Supply: Concept and law of supply, factors affecting supply

UNIT 4: Production: Concept of production: Factors, Functions, Linear homogenous production function, Optimum input combinations, Laws of variable proportion, Returns to scale, Economies and diseconomies of scale

UNIT 5: Cost: Cost concepts: Opportunity cost or alternative cost, Explicit cost and implicit cost, Money costs and real cost, Accounting cost and Economic cost, Sunk costs, Marginal cost and incremental cost, Short run cost: Total cost, Average cost, Marginal cost, Long run cost curve of firm: Long run average cost curve, Long run marginal cost curve, Managerial uses of cost function

UNIT 6 : Objectives of a Firm: Introduction, Profit Maximisation Model, Theory of a Firm – Cyert and March's Behaviour Theory, Marris' Growth Maximisation Model, Baumal's Static and Dynamic Models, Williamson's Managerial Discretionary Theory

UNIT 7. Market Structure : Perfect Competition: Concept of Market and Revenue Curves : Classification of Market Structure, Concepts of Total Revenue (TR), Average Revenue (AR), Marginal Revenue (MR), Perfect Competition : Short run Analysis :

- UNIT 8: Market structure: Imperfect competition:** Monopoly Competition: Definition and Classification, Demand and Marginal Revenue Curves, Equilibrium of the Monopolist: Short-run and Long-run, Price Discrimination: Degree and Possibility, Equilibrium of a Firm: Short-run and Long-run, Group Equilibrium, Concept of Excess Capacity, Some Other Important Concepts of Pricing
- UNIT 9:** Consumer Behaviour: Introduction, The indifference curve technique, consumer equilibrium through indifference curve approach
- UNIT 10: Distribution Theory:** Marginal productivity theory of distribution, rent: modern theory of rent,
- UNIT 11: Wages:** Concept of wages; wage determination
- UNIT 12: Profit Theory:** Meaning of profit, Profit theories, Basic information, Nature of profit, Measurement of profit, Profit policies
- UNIT 13: Economic environment:** Nature and Significance of Economic & Non-Economic Environment in India, Macro Economic Environment: Government Budget, Industrial Policy, Monetary Policy, Role of Banking and other Non- Banking Financial Institutions and their Impact on Business, Planning in India- Achievements and Failures.
- UNIT 14: Monetary and Fiscal Policies:** Monetary policy, problems in monetary policy, fiscal policy, economic stabilization , instruments of fiscal policy, problems in fiscal policy.

Detailed Course Wise Syllabus of BBA Programme (Minor/DSE)

Detailed Syllabus of BBA Programme MINOR

1st SEMESTER

PRINCIPLES OF MANAGEMENT & ORGANIZATIONAL BEHAVIOUR

Total Marks: 30+70=100

Course Objectives

The objectives of the Course are to help the learner's in

- v. understanding the concepts of management and its evolution
- vi. outlining the functions of management
- vii. explaining the concepts of organizational behavior
- viii. understanding the contemporary issues in management

Course Outcomes After completion of the course, the learners will be able to:

- vi. Define the concept of management and describe its functions
- vii. Explain principles and functions of management implemented in any Organisation
- viii. Apply the knowledge of managerial functions in their day to day and professional lives
- ix. Identify and explain the managerial skills used in business
- x. Analyse the concept of delegation of authority, coordination, and control.

UNIT 1: Introduction to Management: Concepts of Management, Meaning of Management, Nature and Characteristics of Management, Scope of Management; Levels of Management; Administration and Management; Management as Science and Arts;

UNIT2: Development of Management Thought: Development of Management Thought, Classical Approach: Frederick Winslow Taylor and Scientific Management, Henry Fayol and Administrative Management, Comparison Between Taylor and Fayol; Neo-Classical Theory, Hawthorne Experiments, Behavioural Science Approach; Modern Approach, Contribution of P.F. Drucker, Quantitative or Management Science Approach, Systems Approach, Contingency Approach

UNIT 3: Functions of Management: Planning, Organizing, Staffing, Controlling, Coordination; Managerial Skills; Indian Management Style and Tradition

UNIT 4: Planning: Nature and Characteristics of Planning, Types of Plans, Steps in Planning Process, Importance of Planning, concept of strategic planning,

- UNIT 5: Organizing:** Concept of organization, organizational structure-formal and informal organization, departmentation, span of control, Types of Organization
- UNIT 6: Staffing:** Definition, manpower management, job design, selection process, performance appraisal
- UNIT 7: Controlling:** control process, types, and barriers to control making, control techniques, budget and non-budgetary control
- UNIT 8: Motivation:** Motivation at Work; Theories on Motivation: Theory of Human Motivation, McGregors Theory X and Theory Y, Herzberg's Two Factor Theory of work Motivation; Delegation; Meaning of Authority and Power
- UNIT 9: Decision Making:** Decision Making and Management; characteristics of decision making Types of Decisions; Steps in Decision Making;
- UNIT 10: Leadership:** Meaning of Leadership; Theories Of Leadership; Styles Leadership
- UNIT 11: Organizational Behaviour:** Concept of Human Behaviour: Nature of People, Value of Person (Ethical Treatment); Nature of Organization Behaviour; Concept of Self Theory; Concept of Ability: Intellectual Abilities, Physical Abilities;
- UNIT 12: Personality:** Meaning and Determinants of Personality: Meaning of Personality, Determinants of Personality; Theories of Personality: The Big Five Personality Traits; Emotions and Moods: The Basic Set of Emotions; Perception: Factors Affecting Perception; Concept of Interpersonal Behavior: Essential Interpersonal Competencies for Managers; Transactional Analysis; Ego States and Different Strokes; Job Design: Job Characteristic Model
- UNIT 13: Group Behavior and Team Development:** Concept of Group and Group Dynamics; Types of Groups: Formal Group, Informal Group; Concept of Group Behavior: Group Norms, Group Cohesion, Inter-Group Behavior; Group Decision-Making; Team: Types of Team; Team Building and Managing Effective Team
- UNIT 14: Contemporary issues in Management:** Meaning of conflict management, positive vs. Negative conflict, types of conflict, managing conflict, stress management, sources of stress, stress management strategies

2nd SEMESTER

MARKETING MANAGEMENT**Total Marks: 30+70 = 100****Course Objectives**

The objectives of the Course are to help the learner's in

- v. understanding the core concepts of marketing management
- vi. outlining the aspects of marketing segmentation and targeting
- vii. classify promotional tools
- viii. understanding the global issues in marketing

Course Outcomes After completion of the course, the learners will be able to:

- vii. Define the concept of marketing
- viii. Explain factors influencing consumer behavior
- ix. Apply the knowledge of marketing in their day to day and professional lives
- x. Identify and explain the tools used for market segmentation
- xi. Analyse the concept of marketing mix
- xii. Analyse the promotools

UNIT 1. Introduction to Marketing Management

Meaning of Market; Meaning and Definition of Marketing; Importance of Marketing; Basic Concepts Underlying Marketing: Evolution of basic marketing concepts; Nature of Marketing; Scope of Marketing; Marketing Mix; Composition and Function of Marketing Environment: Micro-Environment [Task Environment], Macro-Environment

UNIT 2. Consumer Behaviour

Definition, factors influencing consumer behaviour, buying process

UNIT 3. Market Segmentation

Concept of Market Segmentation: Definitions of Market Segmentation, Importance of Market Segmentation, Requirements or Criteria for Market Segmentation; Bases for Market Segmentation: Segmentation of Consumer Markets, Segmentation of Organisational Markets; Market Targeting: Evaluating Market Segments and Target Market Selection; Market Positioning: Definitions, Positioning Strategies

UNIT 4. Concept of Product

Concept of Product: Essential Features or Attributes of a Product; Classification of Products; Product Planning and Development: Stages in new product Development Process, Product Diversification; Product Standardisation; Product Simplification; Meaning of Product Life Cycle Concept: Definition of Product Life Cycle Concept, Stages of Product Life Cycle Concept, Factors Affecting Product Life Cycle; Basic Concepts of Branding; Packaging; Labelling

UNIT 5. Branding

Definition, brand name, characteristics of branding, brand image, brand identity, brand personality, concept of brand equity

UNIT 6. Pricing

Pricing; Importance of Pricing in Marketing; Factors affecting Price of a Product / Service; Pricing Strategy;

UNIT 7. Managing Marketing Channel: Concept Of Marketing Channel; Types Of Channel And Their Importance: Characteristics, Importance; Channel Strategies : Designing and managing Marketing Channel : Main steps involved in developing the Channel Design, Channel Member Selection; Managing Wholesaling and Retailing;

UNIT 8. Logistics and Supply Chain Management

Physical distribution, marketing logistics and supply chain management.

UNIT 9. Promotion

Meaning and its importance, types, promotion mix, sales promotion, push versus pull, factors affecting promotional mix and strategies, advertising.

UNIT 10. Selling functions in Management

Personal Selling-nature, importance and process, direct marketing, , e-commerce and e-business, concept of ECRM

UNIT 11. Service Marketing

Basic Concepts of Service Marketing, Service Marketing mix, Growth of services, difference between goods and service marketing, characteristics of service marketing

UNIT 12. International Marketing: Meaning and Scope of International Marketing, Difference between Domestic and International Marketing, Concept of Indian Export and Import Policy

UNIT 13. International Marketing Promotion: 4P's of international marketing, product, pricing in international marketing, international distribution and international promotion mix.

Unit 14: Case Studies in Marketing

3rd SEMESTER

HUMAN RESOURCE MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- iv. understanding the concepts of HRM
- v. outlining the functions of HRM
- vi. understanding the contemporary issues in international HRM

Course Outcomes

- vi. The learners would be able to distinguish between Personnel Management and HRM
- vii. The learners would be able to apply the knowledge of HRM in solving HR cases
- viii. The learners would be able to outline the parameters of HR planning
- ix. The learners would be able to distinguish between recruitment and selection
- x. The learners would be able to describe the methods of performance appraisal

UNIT 1: Introduction to Human Resource Management: Concept of human resource management, Role of human factor in management process, Major activities under human resource management, Structure of human resource department, Human resource development

UNIT 2: Personnel Management and Policies: Meaning of personnel Management, Characteristics of Personnel management, Functions of Personnel Management, Difference between Human resource management and Personnel management, Meaning of Personnel Policy, Objectives of personnel policy, Types of Personnel policies

UNIT 3: Human Resource Planning: Nature and importance of Human Resource Planning, Definition of human resource planning, Factors affecting human resource planning, Planning process, Requisite for successful human resource planning.

UNIT 4: Recruitment and Selection: Meaning of Recruitment, Factors influencing recruitment, Sources of recruitment, Recruitment Process, Meaning of Selection, Importance of Selection, Difference between Selection and Recruitment and Selection Procedure

UNIT 5: Training and Development: Meaning of training, Training objectives, Importance of training and development, Career Development and Methods of training

UNIT 6: Performance Appraisal: Meaning and concept, Benefits of Appraisal, Conflict and confrontation, Process of performance appraisal, Methods of performance appraisal

- UNIT 7: Wages and Salary Administration and Compensation Management:** Concept of Wages and Compensation, Wage determination process, Concept of Compensation Management, Types of Compensation and Executive Remuneration Compensation Plan
- UNIT 8: Job Analysis:** Concepts of Job Design, Job Analysis, Job Evaluation, Job Enrichment and Performance Appraisal.
- UNIT 9: Industrial Relations:** Concept and Meaning of industrial Relation (IR), Importance of IR, Objectives of IR, Approaches to IR, Measures to improve IR,
- UNIT 10: Industrial Disputes:** Concept of Industrial Disputes, Nature of Industrial Disputes, Causes of Industrial Disputes, Settlements of Disputes
- UNIT 11: International HRM and e-HRM:** Meaning of Domestic H.R.M. & International H.R.M, differences affects on H.R.M, A Global H.R. System, concept of e-HRM and e-HR Activities
- UNIT 12: Strategic HRM:** Meaning of Strategic HRM, Nature of Strategic HRM, Strategic Management Process, Types of HRM Strategy and their Features, HR Functions with Strategic Management Process, Importance of Strategic Management
- UNIT 13: Future Challenges in Human Resource Management:** The Job and Challenges, the New Professional Approach, Challenges in Human Resource Management, Major Challenges in Human Resource Management
- UNIT 15: Case Studies in HRM:** Meaning of case study, Case No:1 - Selection process of Hindustan Liver Ltd, Case No:2 - Performance Appraisal Policies, Case No:3 - Employee Benefit, Case No:4 - Job Analysis, Case No:5 - Salary Inequalities

4TH SEMESTER

PRODUCTION & OPERATIONS MANAGEMENT

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- v. understanding the concepts of production and operations management
- vi. outlining the aspects of process design, plant location, plant layout
- vii. explaining the concepts of purchasing and inventory management
- viii. understanding the issues in management of quality

Course Outcomes

- vii. The learners would be able to outline functions of a Production and Operations Manager
- viii. The learners would be able to classify process design options
- ix. The learners would be able to identify factors influencing plant location
- x. The learners would be able to classify process design options
- xi. The learners would be able to utilize the techniques of inventory management in solving inventory management problems
- xii. The learners would be able to identify the contribution of quality gurus

UNIT 1: Introduction to Production Management: Basic Concepts, Definition of Production and Operations Management, Functions of Production and Operations Manager, Decision Making in Production and Operations, Basic production management concepts, Basic Manufacturing Process, Major factors affecting process design decisions.

UNIT 2: Process Design: Types of process design, cellular manufacturing, Inter relationship among product design, process design and Inventory Policy, Automations in Production and operations.

UNIT 3: Plant Location and layout: Concept of Location, Plant Location, Plant location methodology, Plant Layout

UNIT 4: Job Design: Job Design, Work Study, Method Study, Work Measurement, Work Sampling

UNIT 5: Product Design: Types of New Products, The Process of New Product Development, Design for Manufacturability, Designing for Quality, Rapid Prototyping, Designing and Developing new Services.

- UNIT 6: Inventory Management:** Concept of Inventory, Types of Inventory, Disadvantages of high and low level of Inventories, Reasons for maintaining Inventory
- UNIT 7: Techniques of Inventory Management:** Economic Order Quantity (Model 1, Model 2 and Model 3), ABC Analysis
- UNIT 8: Maintenance Management:** Objectives and types of maintenance, maintenance Policy, Need for replacement, Replacement problems, Determination of maintenance crew size, Reliability, Information system for maintenance management
- UNIT 9: Capacity Planning:** Concept of Capacity Planning, Types of Capacity, Measures of Capacity, Capacity Planning Strategies, Flexibility in Capacity in a facility, Increasing the capacity of a plant, Estimating Capacity of a Facility and Capacity Planning
- UNIT 10: Production Planning and Control:** Meaning and definition of Production Planning and Control, Elements of Production Planning and Control-Routing, Scheduling, Dispatching, Follow Up or Expediting; Techniques of Control, Advantages of Production Planning and Control
- UNIT 11: Introduction to Purchasing:** Overview of Purchasing Function, Activities Under Purchasing Function, The Transition of Purchase To Supply Management, Types of Calls For Bids, Locating Tenders, Selection of Bidders, Bidding Process, Technical Evaluation, Commercial Evaluation, Negotiating, Selection and Award, Post-Award Administration
- UNIT 12: Material Requirement Planning:** Product Structure, Bill of Material, concept of Material Requirements Planning (MRP), Using the MRP System, Manufacturing Resources Planning (MRP-II), Meaning and Definition of Production Planning, Control and Elements of Production Planning and Control and Techniques of Control.
- UNIT 13: Quality Management:** Quality Management Evolution, definitions of Quality, Benefits of Quality Management, Dimensions of Quality, Determinants of Quality,

Causes of Quality Failure, Quality Control, Inspection, Quality Assurance, Quality in Services, Quality Costs and Control Surplus and Waste Disposal

UNIT 14: Supply Chain Management : Objectives and types of Maintenance, Maintenance Policy , Need for replacement, Criteria for Replacement, Replacement problems, Reliability, Determination of Maintenance crew size and Information system for Maintenance Management

UNIT 15: Total Quality Management: Concept and essentials Of TQM Culture, Top Management Leadership In TQM, Human Resource Development, Process Management In TQM System, Benefits Due To TQM, TQM “Gurus” And Their Contributions, Components Of TQM , concept and meaning of Six Sigma Quality and JIT Philosophy and its Benefits

5th SEMESTER

FINANCIAL ACCOUNTING

Total Marks: 30+70 = 100

Course Objectives

The objectives of the Course are to help the learners in

- iv. understanding the concepts of accounting and its features
- v. outlining the aspects of accounting mechanics
- vi. explaining the aspects of financial statements analysis

Course Outcomes

The learners would be able to define the concept of accounting

- vi. The learners would be able to distinguish between accountancy and accounting
- vii. The learners would be able to apply principles of Double Entry
- viii. The learners would be able to distinguish between hire purchase system and installment purchase system
- ix. The learners would be able to distinguish between bank statement and bank reconciliation statement
- x. The learners would be able to calculate various ratios

UNIT 1: Fundamentals of Accounting: Concept of Accounting, Difference between Accountancy and Accounting, Accounting as Science and Art, Features of Accounting; Scope and Functions of Accounting;

UNIT 2: Accounting Mechanics- I: The Double-Entry System : Practical application of the Principle of Double Entry, Meaning of Account, Meaning of Debit and Credit, Classification of Accounts; Golden rules of Accounting; An Introduction to the Books of Accounts; Journal : Format of Journal, Process of Journalizing.

UNIT 3: Accounting Mechanics –II:Concept of Ledger: Meaning of Ledger, Need for Ledger and Subdivision of Ledger, Format of a Ledger Account, Distinction between Journal and Ledger; Ledger Posting: Meaning of Posting and basic Points regarding posting, Procedure for Balancing of an Account; Trial Balance : Meaning and features of Trail balance, Preparation of a Trial Balance; Methods of preparation of Trial Balance; The Suspense Account; Nature of Ledger Account Balances

UNIT 4: Sectional and Self Balancing Ledger Systems I: Meaning of Sectional Ledger Balancing System; Features of Sectional Ledger Balancing System; Advantages of Sectional Ledger Balancing System; Defects of Sectional Ledger Balancing System; Procedure of Sectional Ledger Balancing System: Preparation of Total Debtors' Account, Preparation of Total Creditors' Account;

UNIT 5: Sectional and Self Balancing Ledger Systems II: Meaning and Features of Self-Balancing Ledger System; Advantages of Self- Balancing Ledger System; Procedure

of Self- Balancing Ledger System : Entries to be passed under Self- Balancing Ledger System, Posting from the Sales Book when Ledgers are on Self-Balancing Ledger System, Self- Balancing of Debtors' Ledger, Self- Balancing of Creditors' Ledger, Self- Balancing of General Ledger

- UNIT 6: Bank Reconciliation Statement:** Pass book and statement of decerent; Concept of Bank Reconciliation statement; Importance of Bank Reconciliation statement; Distinctions between Bank statement and Bank Reconciliation Statement; Preparation of Bank Reconciliation Statement; Causes of differences
- UNIT 7: Hire-Purchase System:** Meaning and Features of Hire Purchase System; Advantages and Disadvantages of Hire Purchase System; Rights and Obligations of Hire Purchaser and Seller; Accounting for Hire Purchaser System;
- UNIT 8: Installment Purchase System:** Meaning and Features of Installment Purchase System; Differences between Hire Purchase and Installment Purchase Systems; Accounting for Installment Purchase System
- UNIT 9: Presentation of Final Accounts I:** Preparation of Final Accounts, Trading Account, Meaning of trading account and gross profit, Contents of Trading Account, Journal entries relating to preparation of Trading Account, Specimen form of Trading Account, Profit and Loss account
- UNIT 10: Presentation of Final Accounts II:** Preparation of profit and loss account, Balancing of profit and loss account, Distinction between Trading and Profit and Loss A/c, Format of Profit and Loss Accounts, Provisions & Reserves, Provision for Bad and Doubtful Debts, Usual Adjustment Entries, Closing entries for Preparation of Profit and Loss Account, Balance Sheet, Steps for Preparation of Balance Sheet, Classification of Assets, Classification of Liabilities, Items appearing in the Balance Sheet, Format of Balance Sheet.
- UNIT 11: Depreciation:** Concept of Depreciation, Depreciation Accounting, Depreciation- as a source of fund, Causes of Depreciation, Characteristics of Depreciation, Choice of Methods for Computing Depreciation, Methods of recording depreciation, Methods of providing depreciation.
- UNIT 12: Partnership:** Meaning of Partnership, Accounting for Partnership firm, Admission of a new Partner, Retirement or Death of a Partner, Computation of retiring /deceased partners share in the firm, Mode of payment of retiring / deceases partners share, Dissolution of firm, Dissolution of Partnership and Dissolution of firms, Settlements of accounts, Accounting entries for dissolution, Insolvency of Partner/Partners.
- UNIT 13: Financial Statement Analysis:** Financial Statement, Balance Sheet, Components of Balance Sheet, Assets, Profit and Loss Account, Concept of Profit, Statement of Cash Flow, Sources and Uses of Cash, Change in Current Assets, Change in current

Liabilities, Funds flow Statement, Sources and Uses of Working Capital, Forms of funds flow statement, Uses of Statement of Changes in financial position.

UNIT 14: Ratio Analysis: Ratio Analysis— Its meaning and types, Liquidity ratios, Leverage Ratio, Activity Ratio/ Turnover Ratio, Profitability Ratio, Limitations Of Ratio Analysis, Time Series Analysis.

6th SEMESTER

BUSINESS AND LABOUR LAWS**Total Marks: 30+70 = 100****Course Objectives**

The objectives of the Course are to help the learners in

- iii. Acquainting with the important provisions of business laws
- iv. Acquainting with the important provisions of labour laws

Course Outcomes

- vi. The learners would be able to make use of legal provisions in planning business ventures
- vii. The learners would be able to make use of legal provisions of Indian Contracts Act
- viii. The learners would be able to make use of legal provisions of Sales of Goods Act
- ix. The learners would be able to make use of legal provisions of Consumer Protection Act
- x. The learners would be able to make use of legal provisions in managing business organizations

UNIT 1: Indian Contract Act, 1872: Essential conditions of a Valid Contract under Indian Contract Act, Offer and Acceptance; Consideration, Capacities of Parties to Contract, Performance of Contract, Discharge of Contract, Breach of Contract and Its Remedies, Indemnity and Guarantee, Bailment and Pledge, Contract of Agency

UNIT 2: Sales of Goods Act, 1930: Essential of Contract of Sales, Difference between Sale and Agreement to Sell, Condition and Warranty, Passing of Property in Goods, Transfer of Title by non- owners, Performance of Contract of Sale, Rights of Unpaid seller, Breach of Contract of Sale, Auction Sale

UNIT 3: Formation of a Company: Formation of a Company, Stages of formation of Company, Documents Required for Incorporation, Types of Company, Meaning of Meetings and Kinds of Company, Meaning of Minute, Recording and Signing of Minutes, Role of Chairman, Postal Ballot, Resolution and its Different Kinds

UNIT 4: The Indian Partnership Act, 1932: Basic Concept of Partnership, Advantages and Disadvantages of Partnership firm, Kinds and Deeds of Partnership, Kinds, Rights and Duties of Partners, Minor as a Partner and Partner's Express and Implied Authority, Registration and Dissolution of Partnership Firm

UNIT 5: Consumer Protection Act, 1986: Definitions under the Act, Redressal Agencies under the Act, Powers of Redressal Agencies, Procedure of Filing a Complaint, Consumer Protection Councils, Penalties under the Act

- UNIT 6: The Indian Factories Act, 1948:** Definitions under the Act, Statutory agencies and their powers for enforcement of the Act, Health, Safety and Welfare Provisions, Provisions regarding Hazardous Work, Employment of young person, Penalties and Provisions
- UNIT 7. The Industrial Dispute Act (Part A):** Objectives of the Act, Important Definitions, Illegal Strikes and Lock-outs and Unfair Labour Practices
- UNIT 8. The Industrial Dispute Act (Part B):** History of the law of Industrial Disputes, Authorities under the Act and their Duties, Reference of Disputes, Procedure and Powers of Authorities, Award and Settlement
- UNIT 9: The Trade Unions Act, 1926:** Objectives of the Trade Unions Act; Important definitions; Registration of Trade Union; Rights and Liabilities of registered Trade Union; Penalties
- UNIT 10: Minimum Wages Act, 1948:** Definition of few important terms under the Minimum Wages Act. 1948 and Object and scope of the Act, Definitions under the Act, Fixation and Revision of Wages, Safeguards in payment of Minimum Wages and Enforcement of the Act
- UNIT 11: Workmen's Compensation Act, 1923:** Object and scope of the Workmen's Compensation Act, 1923; Important definitions; Disablement; Employer's liability for compensation; Employer's liability when contractor is engaged; Commissioner; Compensation
- UNIT 12: The Arbitration and Conciliation Act:** Meaning of Arbitration and its Types; Arbitration Agreement and essentials of a valid arbitration agreement; Arbitration and his appointment; Powers and Duties of Arbitrator; Conciliation its meaning and Proceedings; Role of Conciliator; Kinds of Conciliation; Drafting of Agreement; Suggestions for improving the conciliation machinery
- UNIT 13: Employees' Provident Funds and Miscellaneous Provisions Act, 1952:** Scope and Applicability of the Act; Various schemes provided under the Act; Central Board and its constitution, functions and powers; State Board and their constitution; Duties and Powers of Inspectors appointed under the Employee's Provident Funds and Misc Provisions Act, 1952; Constitution and working procedure of the Act
- UNIT 14: The Payment of Gratuity Act, 1972:** Objects and Scope of the Payment of Gratuity Act; Provisions of the payment of Gratuity Act; Procedure of determination and payment of gratuity under the Payment of Gratuity Act; Dispute regarding the amount of gratuity; Appointment and Power of Inspector under the Payment of Gratuity Act; Controlling Authority and its Power

UNIT 15: The Payment of Wages Act, 1936: Definition of wages, few important terms under the Payment of Wages Act, 1936 and its objects and application; Responsibility for payment of wages; Time of Payment of Wages; Deduction and its various kinds; Deductions claims for wrongful deductions

7th SEMESTER

SALES AND RETAILING MANAGEMENT**Total Marks: 30+70 = 100****Course Objectives**

The objectives of the Course are to help the learners in

- iv. understanding the concepts of sales management and its evolution
- v. outlining the functions of wholesalers and retailers
- vi. understanding the emerging trends in sales management

Course Outcomes

- vi. The learners would be able to define the concept of personal selling and sales management
- vii. The learners would be able to describe the requirements of effective sales training
- viii. The learners would be able to apply the knowledge of sales in making decisions related with sales force.
- ix. The learners would be able to apply the knowledge of sales in making decisions related with sales territory
- x. The learners would be able to apply the knowledge of sales and distribution in analyzing management cases

UNIT 1: Introduction to Sales Management: Concept and Importance of Sales Management, Defining Sales Management, Objectives of sales management, Types of selling, Role of Sales Management, Relationship between Marketing and Sales Management

UNIT 2: Sales Organisation: Concept of Sales Organisation, Setting up a Sales Organisation, Basic Types of Sales , Organisational Structures, Centralised and Decentralised Sales Organisations, Constructing a sound sales organisation

UNIT 3: Designing the Sales Force: Sales force management, Objectives of sales force, Designing a sales force, Sales planning and Policies, Sales force Structure and Size, Performance rating of sales force.

UNIT 4: Recruitment and Training: Sources of recruitment of sales personnel, Selection process, Sales training programme, Evaluation of sales personnel,

UNIT 5: Compensation Management: Meaning of Compensation, Features of compensation plan for salesmen, Developing a compensation plan, Methods of Compensation, Fringe benefits and Non monetary benefits.

UNIT 6: Sales Training Programme: Meaning of Training, Conceptualisation of Sales Training, Objectives of Sales Training Programme, Contents of Sales Training Programme, Importance of training and development, Methods of training

- UNIT 7: Personal Selling:** Objectives of personal selling, Qualitative Objectives, Quantitative Objectives, Personal Selling Process, Challenges in Personal Selling
- UNIT 8: Sales Forecasting:** Definition of Sales Forecasting, Importance and objectives of sales forecasting, Factors affecting Sales forecasting, Process of sales forecasting, Methods of Sales forecasting
- UNIT 9: Sales Planning and Budgeting:** Sales Planning Process, Sales Budget, Purpose of Sales Budget, Types of Sales Budget, Advantages of Sales budget, Procedures for sales budgets, Success of Budget Programme
- UNIT 10: Retailing:** Defining Retailing, Functions of Retailing, Characteristics of Retailing, Classification of Retail firm, Retail Industry in India- different forms, Retail Merchandising, Strategy and Benefits in Retail Merchandising, Visual Merchandising, Vertical Marketing System
- UNIT 11: Classification of Retail units:** Introduction to Retail Space Management, Optimum Space Use, Steps to be Considered for Using Floor Space, Merchandise Planning in Store Designing, Steps in Designing Store Layout; Store Design, Storefront Design, Interior Design, Lighting Design, Sounds and Smells, Vertical Marketing system (VMS), Types of VMS, Scope of VMS, Importance and Drawback of VMS
- UNIT 12: Wholesaling:** Concept and Importance of Wholesaling, Types of Wholesalers, Functions of Wholesalers, Latest Trends in Wholesaling
- UNIT 13: New Trends in Sales Management-** Introduction, Sales Management Information System, Relationship Marketing, Role of E-commerce in Selling, International Sales Management, Challenges Faced by International Sales Managers
- UNIT 14: Case Study**

8th SEMESTER

BUSINESS ENVIRONMENT**Total Marks: 30+70 = 100****Course Objectives**

The objectives of the Course are to help the learners in

- v. understanding the social responsibilities of business
- vi. outlining the aspects of industrial sickness
- vii. explaining the environmental forces affecting business
- viii. understanding the contemporary issues related with globalization

Course Outcomes

- vi. The learners would be able to describe the concept of business environment.
- vii. The learners would be able to examine the influence of environment on business
- viii. The learners would be identify the reasons of industrial sickness
- ix. The learners would be able to outline the procedure of trademark registration
- x. The learners would be able to apply the knowledge of business environment in analyzing management cases

UNIT 1: Introduction to Business Environment: Meaning and concept of Business, characteristics of Business, components and types of industry and commerce, meaning of business environment, micro and macro environment, importance of business environment

UNIT 2: Business and Society: Concept of social environment of business, meaning of social responsibility of business and corporate governance, benefits of good corporate governance.

UNIT 3: Industrial Policies: Meaning of developed economy, mixed economy and economic reforms, evolution of Industrial Policy in India, industrial policy revolution up to 1991, new industrial policy 1991 and its evolution, Privatization and disinvestment, and IRDA

UNIT 4: Natural and Technological Environment: Natural Environment, Emerging Trends in Natural environment, Technological Environment, Innovation, Technology and Competitive Advantage, IT and Business Environment.

UNIT 5: Small Enterprise and Village Industries: Definition and characteristics of small enterprises, relationship between small and large enterprises, objectives and scope of small enterprises, role of small enterprise in economic development and problems of small scale units

- UNIT 6: Industrial Sickness:** Meaning of Industrial Sickness, warning signals of Industrial sickness, external and internal causes of industrial sickness, consequences of industrial sickness, and corrective measures
- UNIT 7: Labour Environment:** Concept of Labour market, labour legislations, labour welfare, definition of industrial relation; trade union ;workers participation in management; quality circles , VRS and Golden handshakes
- UNIT 8: Financial Environment:** Introduction to money market and capital market with special reference to India, organized and unorganized money market
- UNIT 9: Globalization of Business:** Concept and evolution (GATT, WTO and Uruguay Round Agreement), meaning and features of international business, importance of international business
- UNIT 10: Multinational Corporations:** Definition and meaning, MNCs and International trade, Merits and demerits of MNCs, MNCs in India
- UNIT 11: Patents and trademarks:** Definition of Patent and trade marks, falsifying and falsely representing trademarks as registered, registration of trade marks as associated trade marks.
- UNIT 12: Economic Planning:** Planning in India, planning commission, formulation of plan, twelfth plan
- UNIT 13: Economic development:** Industrial development, salient features of industrial planning and development, role of public and private sectors, import and export
- UNIT 14: Cases related to Business Environment**

Annexure 4

Fieldwork/Internship/Project Guidelines

A. PROJECT FORMULATION:

This component of Fieldwork/Internship/ Project may be taken with the following perspectives

- The component should be done in an application area of B.B.A programme.
- Comprehensive case study (covering single organization/multifunctional area problem, formulation analysis and recommendations) also may be conducted.
- Inter-organisational study aimed at inter-organisational comparison also may be conducted.
- Evolution of any new conceptual / theoretical framework.
- Field study (empirical study).
- It may be based on primary or secondary data.

B. PROPOSAL/SYNOPSIS/PLAN OF ACTION:

Learners will have to submit when the detailed guidelines will be made just before commencement.

C. TYPE OF THE FIELDWORK/INTERNSHIP/PROJECT:

The learners are expected to work on a real-life project preferably in some industry or any issues related to general management and marketing management. Learners are encouraged to work in the areas closely associated with their programme of study. The learner can formulate a project problem with the help of her/his Guide and submit the project proposal for approval to the Coordinator of the respective study centres. Approval of the project proposal is mandatory. If approved, the learner can commence working on it, and complete it.

D. INTERNSHIP

- i. The learner if not employed elsewhere, may choose an organization for internship projects. The University will help the learner in conceptualizing the proposal in consultation with the organizational guide.

- ii. The learner will have to submit the Internship Report with an endorsement certificate from the organization.
- iii. The learner will be required to submit a weekly diary of the activities conducted during the Internship period.

E. STEPS INVOLVED IN THE PROJECT WORK:

The project work should be done by the learner only. The role of the guide should be about guidance wherever any problem encounters during the preparation of project. The following are the major steps involved in the preparation of project, which may help you to determine the milestones and regulate the scheduling of the project:

- Select a guide in consultation with the coordinator (be in touch with the guide during the work).
- Select a topic.
- Prepare the project proposal in consultation with the project guide.
- Submit the project proposal (two copies, one to be returned to the candidate after approval) along with the necessary documents to the Coordinator of the study centre.
- Receipt of the project approval from the Coordinator of the study centre.
- Carry out the project-work.
- Prepare the project report.
- Submit the project report to the Coordinator of the study centre within 4 months from the last date of last examination of 3rd Semester.
- Appear for the viva-voce as per the schedule declared by the University.

F. RESUBMISSION OF THE PROJECT PROPOSAL IN CASE OF NON-APPROVAL:

- i. In case of non-approval, the suggestions for reformulating the project will be communicated to the learner by the Centre Coordinator. The revised project synopsis along with a new proforma, should be re-submitted along with a copy of the earlier synopsis and non-approval project proposal proforma to the Centre Coordinator.
- ii. If the learner wants to undertake a new project by changing his/her earlier project proposal, he will have to justify his new choice. Without valid ground and certification from his/her guide, no change in project proposal will be entertained.
- iii. In any case, changes in project proposal will not be allowed after submitting the second project proposal. The second proposal will be considered as final.
- iv. It is necessary that the learners finalize their project proposal well ahead of time.
- v. It is to be noted that changes in project proposal will not be entertained in the last month of the programme.

- vi. In order to complete the project in due time, a learner should devote at least 120 days for his/her project. This time should be judiciously divided into various phases like field study & interview, data collection, data tabulation, data interpretation and data analysis if the project is based on fieldwork.
- vii. If the learner chooses an academic area concerning evolution of any new conceptual / theoretical framework, a synopsis needs to be submitted with adequate review of literature, and formulation of research objectives, research questions and hypotheses as may be applicable.

G. PROJECT PROPOSAL FORMULATION:

The project proposal should be prepared in consultation with the guide. The project proposal should clearly state the project objectives. The project proposal should contain complete details in the following form:

- Proforma for Approval of Project Proposal duly filled and signed by both the learner and the Project Guide with date.
- Synopsis of the project proposal (4-6 pages) covering the following aspects:
 - (i) Title of the Project
 - (ii) Introduction and Objectives of the Project
 - (iii) Methodology
 - (iv) Project Planning and Scheduling
 - (v) Reference.
- Violation of the project guidelines will lead to the rejection of the project at any stage.

H. PROJECT REPORT SUBMISSION:

After completion of the work two copies of the report need to be submitted to the Centre Coordinator and a copy of the report should be kept by the candidate. The candidate should carry the copy of the report at the time of viva voce examination and get it verified and signed by the examiner. Out of the two copies submitted to the respective Study Centre Coordinator, one copy is to be marked as 'University Copy' and the second copy is to be marked as 'Study Centre Copy'.

I. ASSESSMENT GUIDELINES FOR PROJECT EVALUATION:

Each component of the project work and the viva voce carries its own weightage, so the learner needs to concentrate on all the sections given in the project report formulation.

J. PROJECT EVALUATION:

The Project Report is evaluated for 200 marks. Viva-voce is compulsory and forms part of evaluation. A learner in order to be declared successful in the project must secure 40% marks in each component (i) Project Evaluation and (ii) Viva-voce. The learners must compulsorily clear both the components of the project. If a learner submitted the project report as per the schedule and fails to attend viva, her/his Project will remain incomplete and should contact the Coordinator of the study centre. The candidate may use power point for viva-voce in consultation with the project guide.

K. ARRANGEMENT OF CONTENTS:

The sequence in which the project report should be arranged and bound should be as follows:

1. Cover Page
2. Inside cover page
3. Certificate of Originality by the Project Guide
4. Acknowledgement
5. Abstract
6. Table of Contents
7. List of Tables
8. List of Figures
9. Chapters
10. References
11. PAGE DIMENSION AND BINDING SPECIFICATIONS: The project report should be prepared in A4 size, and should be in spiral binding. Abstract –Abstract should be a one page synopsis of the project work, typed in doubleline spacing (about 300 words with maximum 6 key words). Font Style Times New Roman and Font Size 12.

12. Table of Contents–The table of contents should list all headings and sub- headings. The title page and Certificate will not find a place among the items listed in the Table of Contents. 1.5 line spacing should be adopted for typing the matter under this head.
13. List of Tables–The list should use exactly the same captions as they appear above the tables in the body of the report. 1.5 line spacing should be adopted for typing the matter under this head.
14. List of Figures –The list should use exactly the same captions as they appear below the figures in the body of the text. 1.5 line spacing should be adopted for typing the matter under this head.
15. Chapters- The chapters may broadly be divided into the following parts with minimum total number of pages ranging from 50 to 700-
 - (i) Introductory chapter
 - (ii) Objectives and importance (significance) for the Study,
 - (iii) Research Methodology opted for the Study (stating nature, sources, collection of data; research tools and techniques to be used; sampling procedure)
 - (iv) Limitations and Scope of the Study
 - (v) Data Analayisis and Interpretaion
 - (vi) Conclusion
 - (vii) References
16. List of References- The listing of references should be typed 4 spaces below the heading “REFERENCES” in alphabetical order, in single spacing and left-justified. Typing Instructions- The impression on the typed copies should be black in colour. 1.5 line spacing should be used for typing the general text. The general text shall be typed in the Font style: ‘Times New Roman’ and Font size: 12. Use A4 (210 mm X 297 mm) for all copies submitted. Use only one side of the paper for all printed/typed matter.
17. Page Numbering- Every page in the project report, except the project report title page, must be numbered. The page numbering, starting from acknowledgement and till the beginning of the Introductory chapter should be printed in small Roman numbers, i.e, i, ii, iii, iv..... The page number of the first page of each chapter should not be printed. All page numbers from the second page of each chapter should be printed using numerical, i.e. 2,3,4,5... All printed page numbers should be located at the bottom centre of the page.

Chapter Numbering- Use only Roman numerical. Chapter numbering should be centered on the top of the page using large bold print. < size 15> TEXT-COLOR -Black SECTION HEADINGS -Times New Roman 12 pts., bold print and all capitals. SUBSECTION HEADINGS -Times New Roman 12 pts., bold print and leading. capitals. ie. Only first letter in each word should be in capital. JUSTIFICATION The text should be fully justified MARGINS The margins for the regular text are as follows:

LEFT = 1.50"

RIGHT = 1.00"

TOP = 1.00"

BOTTOM = 1.00"

L. ELIGIBILITY CRITERIA OF A PROJECT GUIDE

- i. A Faculty of the Maniram Dewan School of Management, KKHSOU headquarter.
- ii. Any university teachers in the area of Commerce, Management and Economics with minimum five years of teaching experience (Preferably PhD /M.Phil).
- iii. Any college teachers in the area of Commerce, Management and Economics affiliated to any Indian University recognized by UGC and having minimum five years of teaching experience. (Preferably PhD /M.Phil).
- iv. Faculties in the departments of Commerce, Business Management or Economics in colleges/institutions which are recognized Study centres of KKHSOU and having minimum five years of teaching experience.