

RAVENSHAW UNIVERSITY
DEPARTMENT OF BUSINESS ADMINISTRATION



BACHELOR OF BUSINESS ADMINISTRATION (BBA)
Syllabus as per Revised Course Structure to be effective
from Academic Year 2021 and onwards



BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA Syllabus as per Revised Course Structure to be
effective from Academic Year 2021 and onwards

(Revised Semester Based Course Proposal)

Rules, Regulations and Course Contents
w. e. f. 2021



RAVENSHAW UNIVERSITY,
CUTTACK, ODISHA - 753003
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SYLLABUS FRAMING COMMITTEE

MEMBERS OF BOARD OF STUDIES

Internal Members:

1. Dr. Tushar Kanta Pany, Head of the Department.
2. Dr. Soumendra Kumar Patra, Assistant Professor.
3. Dr. Ashok Kumar Dash, Assistant Professor.
4. Dr. Biswaroop Singh, Assistant Professor.
5. Dr. Shradhanjali Panda, Assistant Professor.

External Members:

1. Prof. Pravat Kumar Mohanty, Former Professor, Department of Business Administration, Utkal University.
2. Prof. Purna Chandra Ratha, Former Professor, Department of Business Administration, Utkal University.
3. Dr. Bijaya Kumar Dash, Former Associate Professor, IMIT, Cuttack.
4. Dr. Sabat Kumar Digal, Associate Professor, R. D. Women's University, Bhubaneswar.

VC's Nominee:

1. Dr. Suprava Sahu, Department of Commerce, Ravenshaw University, Cuttack

Alumni Members:

1. Niharika Singhi, Ex-Student MBA, Patient Counselor SCB Medical College and Hospital.
2. Nitin Kumar Sahoo, Ex-Student MBA (Assistant Professor, GITA Autonomous College, Bhubaneswar)

1. PREAMBLE

Ravenshaw University came into existence on the 15th day of November, 2006. It was an up gradation of Ravenshaw College established in 1868, one of the oldest and largest colleges in India which subsequently became an autonomous college with CPE status by UGC and 'A' grade by NAAC. The College with all its glorious academic achievement and ceaseless scholastic pursuits had already created a distinct niche for itself in India and beyond. The world is witnessing a high-tech revolution with changes in science, technology, commerce and industry. The world now believes that knowledge is everything. With opening up of world economy by way of globalisation, liberalisation and privatisation processes, all the business sectors are witnessing a tremendous growth. The whole economy is undergoing a tremendous transformation with many new sunrise sectors like financial services, consultancies etc coming up. The service sector is outstripping the manufacturing sector in growth. A career in these sectors involves challenging work, high growth opportunities, lucrative pay packets and a professionally challenging work environment. The job market is undergoing a metamorphosis. This is creating a huge demand for careers in Commerce and Business. This has led to huge change in the way we teach and deliver business studies courses. Commensurate with the times and taking into account the challenges the age of globalization and knowledge-societies pose, RU is aware of the urgent need to move towards semester-wise Choice-Based Credit System (CBCS) and Continuous Assessment and Grading Pattern (CAGP). Agencies like UGC and NAAC have been advocating CBCS and CAGP. A number of universities and institutes of higher learning in the country have already adopted CBCS and CAGP. Under the banner of Department of Business Administration three year (six semesters) BBA is continuing. The corporate world is dynamic and the changes are so severe that a series of new concepts and techniques are fast coming into being and the earlier and traditional ones are becoming obsolete. This situation has given rise to the need for restructuring the curricula of Management education at all levels so as to make it meaningful and compatible with the changing business scenario and introduce the concepts and techniques among the management teachers to further channelize and streamline their contribution. By introducing more and more professional skills, we need output of graduates and researchers to be of the best quality in the world.

2. DEPARTMENTAL PROFILE

The Department of Business Administration was established in 2008 with a vision to be a leading University based Department of research and academic excellence. The Department works with missionary zeal so as to be dedicated to develop professional expertise and leadership skills and to be committed to empower its faculty and students to contribute meaningfully towards socio-economic development and progress of the nation. The Department offers three years Bachelor Degree in Business Administration (BBA) and

two year full time Master's in Business Administration (MBA) degree. All these courses have been tailor-made keeping in mind industry needs and societal merit. Situated in the sprawling campus of Ravenshaw University in the heart of silver city of Cuttack, this department inculcates human values and professional ethics among the students which help them to chalk out the right path and make decisions that are good not only for them, but also for the society at large. The objectives of imparting education combined with creation, dissemination, application of knowledge and orientation towards research are being met in an integrated form. The Department of Business Administration is poised for its journey towards excellence with an inclusive approach involving faculty, students, alumni, parents and industry experts. With highly qualified faculty members, excellent industry interface and participative teaching learning pedagogies to bring out the best in students who come from diverse educational, cultural, social and economic backgrounds.

3.OBJECTIVE OF THE PROGRAMME

Bachelor of Business Administration has a distinct objective to equip the students with knowledge, skills and attitude to become more suitable for the emerging job market and higher studies. The syllabus has been designed student-centred where there is flexibility for the students to have a greater choice of courses appropriate to their interest and needs. The Student has the flexibility to opt for one discipline specific course out of Marketing, Finance and Human Resource. For the award of Bachelor degree in Business Administration, the student has to clear 26 papers of 100 marks each in 6 semesters with 148 total credit points.

4.DURATION

The study programme leading to Bachelor in Business Administration of the Ravenshaw University, Cuttack, Odisha shall be conducted by the Department of Business Administration for the duration of three years (6 semesters).

5.ELIGIBILITY

50% marks in aggregate in the qualifying examination (Higher Secondary) without the marks in extra optional (if any). A relaxation of 5% of marks shall be given in favour of SC & ST applicants.

BBA COURSE STRUCTURE

Sl.	Course name	Course Code	Full Marks	End-term Marks	Mid-term Marks	Credit
Semester I						
1.1	Environmental Science	AE101	100	80	20	4
1.2	Fundamentals of Management & OB	C101	100	80	20	6
1.3	Statistics for Business Decision	C102	100	80	20	6
1.4	Cost Accounting	G101	100	80	20	6
Total			400			22
Semester II						
2.1	MIL (Alt ENG/Hindi/Odia)	SE201	100	80	20	4
2.2	Managerial Economics	C203	100	80	20	6
2.3	Financial Accounting	C204	100	80	20	6
2.4	Corporate Accounting	G202	100	80	20	6
Total			400			22
Semester III						
3.1	Macro Economics	C305	100	80	20	6
3.2	Principles of Marketing	C306	100	80	20	6
3.3	Management Accounting	C307	100	80	20	6
3.4	Business Mathematics	G303	100	80	20	6
3.5	English Communication	SE302	100	80	20	4
Total			500			28
Semester IV						
4.1	Business Research	C408	100	80	20	6
4.2	Human Resource Management	C409	100	80	20	6
4.3	Financial Management	C410	100	80	20	6
4.4	Entrepreneurship	G404	100	80	20	6
4.5	Quantitative and Logical thinking	SE403	100	80	20	4
Total			500			28
Semester V						
5.1	Operation Research	C511	100	80	20	6

5.2	Legal Aspects of Business	C512	100	80	20	6
5.3	<i>Elective I (Any one of the following)</i>					
A. Finance	Investment Banking & Financial Services	D501	100	80	20	6
B. Marketing	Consumer Behaviour	D501	100	80	20	6
C. HR	Human Resource Development: Systems and Strategies	D501	100	80	20	6
5.4	<i>Elective II (Any one of the following)</i>					
A. Finance	Security Analysis & Portfolio Management	D502	100	80	20	6
B. Marketing	Advertising & Brand Management	D502	100	80	20	6
C. HR	Performance and Compensation Management	D502	100	80	20	6
Total			400			30
Semester VI						
6.1	Business Policy & Strategy	C613	100	80	20	6
6.2	Financial Institution & Market	C614	100	80	20	6
6.3	Elective III (Any one of the following)			80	20	6
A. Finance	Working Capital Management	D603	100			
B. Marketing	Marketing of Services	D603	100			
C. HR	Cross Cultural Human Resource Management	D603	100	80	20	6
6.4	<i>Dissertation</i>	<i>D604</i>	100	100		6
				80 Project		
				20 Viva-voce		
Total			400			24
Grand Total			2600			148

1. Computer/IT (Add-on Course)

2. Mutual Funds for beginners (Value Added Course)

A: Generic Electives**For students opting BBA as
Generic Elective.****The students of BBA shall choose Generic from the School of
Commerce**

Semester	Course	Code	Course Title	Remarks
I	Generic Elective-I(GE-I)	Paper-I	Economics for Business Decisions	For the students who will choose BBA as Generic Elective
II		Paper-II	Statistics for Business Decisions	For the students who will choose BBA as Generic Elective
III	Generic Elective-II(GE-II)	Paper-I	Principles of Marketing	For the students who will choose BBA as Generic Elective
IV		Paper-II	Human Resource Management	For the students who will choose BBA as Generic Elective

Mark Distribution of the mentioned papers is as follows:

COURSE	CREDIT	MARKS
Core Course	14 x 6 = 84	14 x 100 = 1400
Discipline Specific Elective Course	4 x 6 = 24	6 x 100 = 600
Generic Elective Course	4 x 6 = 24	4 x 100 = 400
Ability Enhancement Course	2x4=8	
Skill Enhancement Course	2x 4 = 8	2x 100 = 200
TOTAL	148	2600

C-101: Fundamentals of Management & Organizational Behaviour (6 Credit)

Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- Understand the concepts related to Business and demonstrate the roles, skills and functions of management.
- To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.
- To deeply understand the role of individual, groups and structure in achieving organizational goals effectively and efficiently.
- Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

Course Contents:

Module I (8 hrs)

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

Module II (7 hrs)

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organisational structures

Module III (12 hrs)

Importance of organizational Behaviour, Perception and Attribution: Concept, Nature, Process, Personality: determinants and theories, Learning: Concept and Theories of Learning, Motivation, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence.

Module IV (8 hrs)

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

Module V (10 hrs)

Organisational Power and Politics: Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict. Organisational Change: Concept,

Resistance to change, managing resistance to change, Implementing Change, Kurt Lewin Theory of Change.

Suggested books:

- Aswathapa. A: Organizational Behaviour, Himalaya Publishing House
- Gilbert; Principle of Management, McGraw Hill
- Greenberg Jerald and Baron Robert A: Behaviour in Organization understanding and managing the Human side of Work, Prentice Hall of India
- Kaul Vijay Kumar: Business Organization & Management, Text and Cases Pearson

C-102: Statistics for Business Decisions (6 Credit)

Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- Summarize data sets using Descriptive statistics
- Analyze the relationship between two variables of various managerial situations · Geometrically Interpret Correlation and Regression
- Develop managerial decision problems using Probability Density Functions and Cumulative Density Functions

Course Contents:

Module I (8 hrs)

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

Module II (10 hrs)

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

Module III (10 hrs)

Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and un-

weighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Module IV (7 hrs)

Probability and Sampling: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Sampling: Concept, types, sampling distribution and Central limit theorem.

Module V (10 hrs)

Estimation and Hypothesis testing: Concept; Point estimates and confidence intervals, level of Significance; Process of hypothesis testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean. Non parametric statistics for hypothesis testing (Chi square, Run test, Wilcoxon matched Pairs test and Sign test)

Suggested books:

- S.P Gupta: Statistical Methods, Sultan Chand & Sons, Edition.
- Richard Levin & David Rubin: Statistics for management, Prentice Hall.
- Srivastava and Rego: Statistics for management, Mc Graw Hill education.
- S. C Gupta: Fundamental of Statistics Himalaya Publishing House
- Das and Swain, Business statistics for managerial decision, HPH

Generic Elective Course for BBA Students (As per approved syllabus by Department of Commerce)

G-101 - Cost Accounting (6 Credits)

Full marks: 100 (Mid Term-20+ End Term-80) Lecture: 65

Course Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Course Outcomes:

- Imbibe conceptual knowledge of cost accounting.
- Understand the significance of cost accounting in the modern economic environment
- Select the costs according to their impact on business

Course Contents:

Module I Introduction (6 hrs)

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

Module II Elements of Cost: Material and Labour (14 hrs)

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage system.

Module III Elements of Cost: Overheads (8 hrs)

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Module IV Methods of Costing (28 hrs)

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Module V Book Keeping in Cost Accounting (9 hrs)

Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
- Drury, Colin. Management and Cost Accounting. Cengage Learning.
- Jawahar Lal, Cost Accounting. McGraw Hill Education
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers

BBA (Hons) SEMESTER I

Ability Enhancement Compulsory Course

AE101: Environmental Science (4 Credits)

Full marks: 100 (Mid Term-20+ End Term-80)

Course Objective: To make the student aware of environment protection and preservation of natural habitat of both business and society.

Course Outcomes:

Understand and evaluate the **global scale of environmental problems**; and Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Course Contents:

Module I: The Environment:

The Atmosphere, Hydrosphere, Lithosphere, Biosphere, Ecology, Ecosystem, Biogeochemical Cycle (Carbon Cycle, Nitrogen Cycle), Environment Pollution: Air Pollution, Water Pollution, Soil Pollution, Radiation Pollution.

Module II: Population Ecology:

Individuals, Species, Pollution, Community, Control Methods of Population, Urbanization and its effects on Society, Communicable Diseases and its Transmission, Non-Communicable Diseases.

Module III: Environmental Movements in India:

Grass root Environmental movements in India, Role of women, Environmental Movements in Odisha, State Pollution Control Board, Central Pollution Control Board.

Module IV: Natural Resources:

Conservation of Natural Resources, Management and Conservation of Wildlife, Soil Erosion and Conservation, Environmental Laws: Water Act, 1974, Air Act, 1981, The Wildlife (Protection) Act, 1972, Environment Protection, 1986, Natural Disasters and their Management.

Suggested books:

- Dash MC and Mishra PC, Man and Environment, McMillan, London.
- Mishra PC and Das MC, Environment and Society, McMillan, London.
- Odeem EP, Fundamentals of Ecology, Natraj Publication.
- Mishra DD, Fundamental Concept in Environmental Studies, S. Chand, New Delhi.
- Asthana DK and Asthana Meera, A Test book of Environmental Studies, S. Chand, New Delhi.

BBA (Hons.)
SEMESTER II
Core Course

C203: Managerial Economics (6 Credit)

Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- Explain the mechanics of supply and demand in allocating goods and services and resources. Describe how changes in demand and supply affect markets.
- Understand the choices made by a rational consumer.
- Identify relationships between production and costs.
- Define key characteristics and consequences of different forms of markets and understand how prices of various resources are determined.

Course Contents:

Module I (12hrs)

Introduction to Micro Economics: Demand, Supply and Market equilibrium: Demand Function, Determinants of Demand, individual demand, market demand, Elasticity of demand: Price elasticity of demand & determinants, income elasticity of demand, cross elasticity of demand; Supply: individual supply, market supply, Elasticity of Supply & determinants; Market equilibrium; Theory of consumer behaviour: Cardinal Utility Theory, Ordinal Utility Theory- Indifference curves, Budget line, Consumer Choice, Price consumption curve, Income consumption curve .

Module II (7 hrs)

Producer and optimal production choice: optimizing behavior in short run (product curves, law of diminishing marginal productivity, three stages of production), optimizing behavior in long run-Returns to Scale (iso-quants, iso-cost line, optimal combination of inputs).

Module III (5 hrs)

Costs and scale: different cost concepts, Total Cost, Marginal Cost, and Average Cost, Theory of Cost (short run and long run, cost curves, envelope curves), economies of scale and economies of scope.

Module IV (13hrs)

Perfect Competition: basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes; Monopoly: basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly. Price discrimination; Monopolistic Competition: basic features, short run equilibrium, long run

equilibrium, excess capacity; Oligopoly: kinked demand curve model, dominant price leadership model, cartels (concept only), Game theory (concept only).

Module V (8 hrs)

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

Suggested books:

- Dominick Salvatore: Principles of Micro economics, Oxford University Press
- Lipsey and Chrystal: Economics, Oxford University Press
- Koutosyannis: Modern Micro Economics, Palgrave Macmillan
- Pindyck, Rubinfeld and Mehta: Micro Economics, Pearson
- Mark Hirschey, Managerial Economics, Cengage Learning

BBA (Hons.)
SEMESTER II Core Course

C204: Financial Accounting (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- Describe, explain, and integrate fundamental concepts underlying accounting, finance, management, marketing, and economics
- Use information to support business processes and practices, such as problem analysis and decision making
- Describe and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information
- Develop an understanding of internal control issues and the effects of the regulatory environment on financial reporting and apply knowledge of generally accepted accounting principles (GAAP) and managerial accounting theories to business organizations, state and local

Course Contents:

Module I (9 hrs)

Introduction to Financial Accounting; Accounting as an Information System; Importance, Scope, and Limitations; Users of Accounting Information; Generally Accepted Accounting Principles (GAAP); The Accounting Equation; Nature of Accounts and Rules of Debit and Credit; Recording Transactions in General Journal; An overview of Subsidiary books – cash Book, Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book, Journal Proper;

Module II (9 hrs)

Recording Transactions Cash Book; Opening and Closing Entries; Preparation of Ledger Accounts; Preparation of Trial Balance; Rectification of errors; Bank Reconciliation Statement

Module III (9 hrs)

Introduction to International Financial Reporting Standards (IFRS); Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies; Depreciation Accounting and Revenue Recognition. Methods of charging and Recording Depreciation – Straight-line Method and Written-down-value Method

Module IV (9 hrs)

Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor; Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013; Understanding the contents of a Corporate Annual Report; Preparation of Cash Flow Statement as per AS-3 (revised).

Module V (9 hrs)

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

Suggested books:

- Modern Accountancy: Hanif and Mukherjee Part I & II, Tata McGraw-Hill
- Financial Accounting: Jwaharlal, Himalaya Publishing House
- S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to
- Accountancy, Vikas Publishing House Pvt. Ltd.
- R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.

BBA SEMESTER II
Generic Elective Course for BBA Students
(As per approved syllabus by Department of Commerce)
Core Course

G-202 - Corporate Accounting (6 Credit)
Full marks: 100 (Mid Term-20+ End Term-80) Lecture: 65

Course Objectives: To help the students to acquire the conceptual knowledge of corporate accounting and to learn the techniques of preparing the financial statements.

Course Outcomes:

- This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.
- Prepare the final accounts of Joint Stock companies.
- Prepare the accounts of companies on the event of internal reconstruction.
- Prepare Liquidators Final Statement of Accounts.

Course Contents:

Module I. Accounting for Share Capital & Debentures (15 hrs)

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Module II. Final Accounts (15 hrs)

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits, Accounts of Banking Companies.

Module III. Valuation of Goodwill, Valuation of Shares and Cash flow Statement. (13 hrs)

Concepts and calculation: simple problem only, Cash Flow Statement

Module IV. Amalgamation of Companies (12 hrs)

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Module V. Accounts of Holding Companies/Parent Companies (10 hrs)

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Suggested Readings:

- M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.

- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- Vasudeva Sakshi – Corporate Accounting- Himalaya
- Hanif & Mukherjee- Modern Accountancy, Tata McGraw Hill
- Gupta R.L. Radhaswamy- Advanced Account – Sultan Chand and Sons

BBA(Hons)
SEMESTER II

SE201-MIL (ALTERNATIVE ENGLISH)

Full marks: 100 (Mid Term-20+ End Term-80) Credit-4

Course Objective:

The paper is focused upon developing one fundamental skills of Language learning; reading which needs a thorough rethink and revision. In order to build a strong base for acquisition of the communication skills, suitable reading content is selected from diverse areas in prose form. This would boost the learner's competence in expressive and comprehension skills. The well researched language exercises in the form of usage, vocabulary and grammar is the other area that should attract the teacher and learner to work out for giving decent shape to the mastery of English language.

Course Outcomes:

Core competencies in reading and thinking are sought be encouraged through suitable reading content in prose form. Similarly writing activities and language exercises are provided to facilitate absorption of the rules of syntax and etiquettes of style.

Course Contents:

Module I: Short Story (8 hrs)

- (i) Jim Corbett-The Fight between Leopards
- (ii) Dash Benhur- The Bicycle
- (iii) Dinanath Pathy- George V High School
- (iv) Alexander Baron- The Man who knew too much
- (v) Will f Jenkins- Uneasy Homecoming

Module II: Prose (15 hrs)

- (i) Mahatma Gandhi- The way to Equal Distribution
- (ii) S Radhakrishnan- A Call to Youth
- (iii) C V Raman-Water- The Elixir of Life
- (iv) Harold Nicolson- An Educated Person
- (v) Claire Needell Hollander- No Learning without Feeling

Module III: (10 hrs)

- (i) Comprehension of a passage and answering the questions

Module IV: (7 hrs)

- (i) Language exercises-test of vocabulary, usage and grammar

Text Books

All Stories and Prose pieces

Suggested books:

- The Widening Arc: A Selection of Prose and Stories, Ed. A R Parhi, S Deepika, P Jani,
- Kitab Bhavan, Bh ubaneswar.
- A Communicative Grammar of English, Geoffrey Leech.
- A University Grammar of English, Randolph Quirk and Sidney Greenbaum
- Developing Reading Skills. F. Grellet. Cambridge: Cambridge University

**BBA(Hons)
SEMESTERII**

BBA(Hons.)
SEMESTER III
Core Course

C305: Macro Economics (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)

Course Objective: This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behaviour of individuals.

Course Outcomes:

- Understand the determination of key macroeconomic variables.
- Describe models of determination of equilibrium outputs, prices and rate of interest.
- Analyse the role of the Government in an economy and examine how it uses its fiscal and monetary policy to influence macroeconomic variables.
- Explain the working of an open economy.

Course Content:

Module I (10hrs)

Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Classical theory of interest rate.

Module II (9hrs)

Simple Keynesian theory of Income and employment: Effective Demand, components of aggregate demand, equilibrium income; Concept of multiplier & Accelerator, effect of fiscal and monetary policy, crowding out; Consumption Function-APC& MPC.

Module III (8 hrs)

Investment Savings Liquidity Money (ISLM) model: properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, effect of monetary and fiscal policy under ISLM framework

Module IV (10hrs)

Money: functions of money, quantity theory of money, determination of money supply and demand; Inflation: meaning, demand and supply side factors, consequences of inflation, anti-inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips Curve (short-run and long-run).

Module V (8 hours)

Introduction to Balance of payments, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy, fixed and flexible exchange rate.

Suggested books:

BBA(Hons.)

- D. M. Mithani, Macro Economics, Himalaya Publishing House
- Froyen ,R. P: Macroeconomics-theories and policies, Pearson
- Dornbuschand Fischer: Macroeconomics, TataMcGraw Hill
- N Gregory Mankiw: Macroeconomics, Worth Publishers
- Olivier Blanchard: Macroeconomics, Pearson

**BBA(Hons.)
SEMESTER III
Core Course**

**C306: Principles of Marketing (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)**

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

Course Outcomes:

- Demonstrate understanding of marketing terminology and concepts. Given an organization's mission, use the product life cycle, situational analysis, environmental scanning, and sustainable competitive advantage to correctly identify viable market segments.
- Identify wants and environmental factors that shape marketing activities for certain target markets. Demonstrate knowledge of the individual components of a marketing mix.
- Demonstrate knowledge of key business communication strategies within the marketing field and to comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
- To study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process. Develop a market research plan and conduct basic research using primary and secondary sources.

Course Contents:

Module I (8 hrs)

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

Module II (8 hrs)

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets.

Module III (11 hrs)

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions,

**BBA(Hons.)
SEMESTER III**

Core Course

Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods.

Module IV (9 hrs)

Promotion Mix: Factors determining promotion mix, Promotional Tools-basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling;

Module V (9 hrs)

Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services -Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

Suggested books:

- Kotler, P. & Keller, K. L Koshy, Jha.: Marketing Management, Pearson.
- Ramaswamy, V. S. & Namakumari, S: 'Marketing Management: Global Perspective- Indian Context', Macmillan Publishers India Limited.
- Rajan Saxena: Marketing Management, Tata McGraw-Hill
- Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.
- Sherleker, Marketing Management, Himalaya Publishing House

**BBA(Hons.)
SEMESTER III
Core Course**

C307: Management Accounting (6 Credit)

Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- Understand various costing systems and management systems. Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques.
- Evaluate the costs and benefits of different conventional and contemporary costing systems. Differentiate methods of schedule costs as per unit of production.
- Differentiate methods of calculating stock consumption • Identify the specifics of different costing methods. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

Course Contents:

Module I (6 hrs)

Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction.

Module II (8 hrs)

Cost, Cost Unit, Cost objective, Cost Center, Profit Center; Elements of Cost, Classification of Costs: Activity, Fixed, Variable, Semi-variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment; Components of total Cost, Cost Sheet.

Module III (11 hrs)

Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

Module IV (10 hrs)

**BBA(Hons.)
SEMESTER III**

Core Course

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

Module V (10 hrs)

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

Suggested books:

- C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
- M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
- M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd
- Wilsson, Management Accounting, Himalaya Publishing House

BBA SEMESTER III

Generic Elective Course

G303 Business Mathematics (6 Credit)
(As per approved syllabus by Department of Commerce)
Full marks: 100 (Mid Term-20+ End Term-80) Lecture: 65

Course Objective: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Course Outcomes:

- Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts. After completing the course, student will be able to solve business and finance problems.
- Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems.
- Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business.
- Integrate concept in international business concepts with functioning of global trade. This course provides complete skill to understand basic function of Mathematics and their use in Business and Finance.

Course Contents:

Module I: Matrices and Determinants (11 hrs)

Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Module II: Calculus I (10 hrs)

Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic and logistic function. Concepts of limit, continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second order.

Module III: Calculus II (16 hrs)

Integration: Standard forms, Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases

Module IV: Mathematics of Finance (13 hrs)

Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)

Module V: Linear Programming (15 hrs)

Formulation of linear programming problem (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, unbounded solutions and infeasibility, and redundant constraints, solution to LPPs using simplex method- maximisation and minimisation cases.

Suggested books:

- Swain and Das, “Business Mathematics for managerial Decisions”, Himalaya Publishing House.
- Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- Sharma S.D, “Business Mathematics”, Himalaya Publishing House
- Singh J. K., Business Mathematics. Himalaya Publishing House.
- Budnick, P. Applied Mathematics. McGraw Hill Education.
- Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education
- Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
- Ayres, Frank Jr. Schaum’s Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.

**BBA (Hons)
SEMESTER III**

Skill Enhancement Course SE302

**ENGLISH COMMUNICATION (4 Credits)
Full marks: 100 (Mid Term-20+ End Term-80)**

Skill Enhancement Courses (SECC Option-I)

Course Objective

Introduction: This paper intends to build up the four primary skills in students in the academic as well as in the wider domains of use like public offices. The books recommended only provide guidelines for what to teach, and the list is in no way exhaustive. Teachers must be free and resourceful enough to collect teaching materials on their own, and even use newspaper clippings as teaching materials.

This is an activity-based, goal-oriented, functional course in English Communication, which aims to make the students able and efficient communicators by helping them to be self-reflexive about English. This course has a pre-defined context of being supportive and complementary to the core courses in various disciplines. Therefore, unlike most other courses in English Communication on offer, it does not seek to build facile fluency that passes off as communicative competence. Rather, it intends to equip the students with the relevant skills of presentation and expression needed in the academic as well as in the professional domains of communicative use. While reading skills exercises are meant to promote the acquisition of analytical and comprehension skills, writing skills exercises are centered on sentence construction, paragraph development and précis writing. Teachers must be free and flexible enough in relation to teaching materials, using newspaper clippings, non-conventional and multimedia resources in the classroom. There is ample scope to build the speaking and listening skills of students in the way the course is planned with an emphasis on interactive learning and articulation.

Course Outcomes.

Develop vocabulary and improve the accuracy in grammar. produce words with right pronunciation. Improve LSRW- listening, speaking, reading and writing skills and the related sub-skills.

Course Contents

Module I: Introduction (11 hrs)

- (i) What is communication?
- (ii) Types of communication (Horizontal, Vertical, Interpersonal, Grapevine),
- (iii) Uses of Communication, Inter-cultural communication, Communication today:
- (iv) Distinct features of Indianisation, alternative texts of language learning, global English and English in the print and electronic media in India.

Module II: The Four Skills and Prospect of new material in language learning (15 hrs)

- (i) Listening-Passive and active, Speaking effective, intelligibility and clarity
- (ii) Methods and techniques of reading such as skimming, scanning and searching for information; Reading to understand the literal, metaphorical and suggested meaning of a passage,
- (iii) Identifying the tone (admiring, accusatory, ironical, sympathetic, evasive, indecisive, ambiguous, neutral etc.) of the writer and view-points. (iv) Cohesive and Coherent writing

Module III: Grammatical and Composition Skills (10 hrs)

- (i) Doing exercises like filling in the blanks, correcting errors, choosing correct forms out of alternative choices, joining clauses, rewriting sentences as directed, and replacing indicated sections with single words / opposites / synonyms, choosing to use correct punctuation marks, getting to understand and use formal and informal styles, learning to understand the usages of official use, sexism, racism, jargon.

- (ii) Learning to understand information structure of the sentence such as topic-focus relationship; strategies of thematization, postponement, emphasis, structural compression (deletion of redundant parts, nominalization, cleft and pseudo-cleft sentences, elliptical structures etc.), Logical Connectors between sentences, Methods of developing a paragraph, structure of an essay and methods of developing an essay

UNIT IV: Exercises in Written Communication (4 hrs)

- (i) Précis writing
- (ii) Note-taking skills
- (iii) Writing reports
- (iv) Guidelines and essentials of official correspondence for making enquiries, complaints and replies
- (v) Making representations; writing letters of application for jobs; writing CV, writing letters to the editor and social appeals in the form of letters/pamphlets.

Suggested books:

- Ways of Reading: Advanced reading Skills for Students of English Literature. Martin Montgomery et al. London: Routledge, 2007.

- Applying Communication Theory for Professional Life: A Practical Introduction. Dainton and Zelle, <http://tsime.uz.ac.zw/claroline/backends/download.php?url=L0ludHJvX3RvX2NvbW11bmljYXRpb25fVGhlb3J5LnBkZg%3D%3D&cidReset=true&cidReq=MBA563>
- Literature and the art of Communication, Cambridge University Press.
- Vistas and Visions. Orient Black Swan (writing and grammar exercises at the end of lessons are recommended)
- 'Writing skills', Remappings :An Anthology for Degree Classes Orient Black Swan.
- Indian English through Newspapers (Chapter 4,5 and 6), Concept, New Delhi,2008.
- Contemporary Communicative English, S Chand Technical Communication: A Read

BBA (Hons)
SEMESTER IV

C408: Business Research (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- Demonstrate knowledge of research processes (reading, evaluating, and developing); identify, explain, compare, and prepare the key elements of a research proposal/report;
- Compare and contrast quantitative and qualitative research paradigms, and explain the use of each in business research.
- Have basic awareness of data analysis, including descriptive & inferential measures.

Course Contents:

Module I (6 hrs)

Nature and Scope of Business Research, Research method Vs methodology, Role of Business Research in decision making, Major types of research, The Research process,

Module II (6 hrs)

Problem Formulation: Management decision problem Vs. Marketing Research problem, theoretical review/literature review, Research Objectives, Hypothesis

Module III (10 hrs)

Research Design: Exploratory, Descriptive, Causal; Sampling, Sampling methods: Probability & non probability, Data for business research, Types data: Secondary & Primary data: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context.

Module IV (10 hrs)

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

Module V (13 hrs)

Data Analysis: Z test, t test (mean & proportion), Chi square test, ANOVA (one-way only), theoretical concept of factor analysis, discriminant analysis.

Suggested books:

- C. R. Kothari, Research Methodology, New Age publication.
- Cooper & Schindler: Business Research Methods, McGraw-Hill Education
- Naresh Malhotra: Marketing Research, Pearson.
- Levin & Rubin: Management Statistics, Pearson Publication.
- Michel, Business Research, Himalaya Publishing House

BBA (Hons)
SEMESTER IV

C409: Human Resource Management (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)

Course Objective: The purpose of this course is to facilitate the students in acquiring specific knowledge, skills, and abilities associated with human resource management so that they can prepare themselves to perform the essential functions of human resource management after they join organizations.

Course Outcomes:

- To learn and develop the understanding of the concept of human resource management and to understand its relevance in organizations.
- To develop and inculcate necessary skill set for application of various HR issues.
- To analyse the strategic issues and strategies required to select and develop manpower resources.
- To integrate the knowledge of HR concepts to take correct business decisions.

Course Contents:

Module I (8 hrs)

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD-definition, goals and challenges, The changing environment of HRM – globalization, cultural environment, technological advances, Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organisations.

Module II (10 hrs)

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. Job enlargement, job enrichment. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

Module III (10 hrs)

Training: Concept, Needs, Systematic approach to training, Methods of training, Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages.

Module IV (8 hrs)

Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans.

Module V (9 hrs)

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .

Suggested books:

- De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons. Dessler Dessler G: Human Resource Management, Pearson. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
- Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
- Subbarao. P, Personal Human Resource Management, Himalaya Publishing House

BBA(Hons)
SEMESTER IV

BBA (Hons)
SEMESTER IV

C410: Financial Management (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- At the end of this course, students will be equipped with the basic concepts of financial management.
- Students would understand how to coordinate various decisions to maximise wealth of an organisation in today's financial environment.

Course Contents:

Module I (8hrs)

Introduction to Financial Management- Meaning and functions, Goal of a firm; Agency Problems, organization of the financial management function; Long term sources of finance: Equity and features, preference-types and features, debenture-types and features, Term loan-types and features.

Module II (10hrs)

Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Valuation of securities: bond valuation and share valuation. Risk: concept, classification, systematic risk and unsystematic risk, their sources and measures. Return, holding period return, arithmetic and geometric return. Risk-return tradeoff.

Module III (10hrs)

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

Module IV (8hrs)

Leverage Analysis: Operating and Financial Leverage (trading on equity); EBIT-EPS analysis; Combined leverage. Advantages and disadvantages of financial and operating leverage. Capital Structures: Approaches to Capital Structure Theories-Net Income approach, Net Operating Income approach, Modigliani-Miller (MM)approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory.

BBA(Hons)
SEMESTER IV

Module V (9 hrs)

Dividend Decision: Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model. Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements.

Suggested books:

- M.Y. Khan & P. K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publishing Co. Ltd.
- I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
- J.V. Horne and J.M. Wachowicz, Fundamentals of Financial Management, Prentice Hall

Generic Elective Course

GE404 Entrepreneurship (6 Credit)
(As per approved syllabus by Department of Commerce)
Full marks: 100 (Mid Term-20+ End Term-80)

Course Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Course Outcomes:

- Understand entrepreneurship concept as a whole.
- Apply the various concepts to an understanding of new business creation and growth.
- Understand business planning concept as a whole. Learn how to start an enterprise and design business plans those are suitable for funding by considering all dimensions of business.
- Understand entrepreneurial process by way of studying different case studies and find exceptions to the process model of entrepreneurship.

Course Contents:

Module I: Introduction (12 hrs)

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Module II: Entrepreneurship and Micro, Small and Medium Enterprises (13 hrs)

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

BBA(Hons)
SEMESTERIV

Module III: Support to Entrepreneur (15 hrs)

Public and private system of stimulation, support and sustainability of entrepreneurship.

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund

Module IV: Sources of business ideas and tests of feasibility (15 hrs)

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Module V: Mobilising Resources (10 hrs)

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested books:

- Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
- Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
- Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
- Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
- Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

BBA(Hons)
SEMESTERIV
Skill Enhancement Course

SE403: Quantitative and Logical Thinking (4 Credits)

(Mid Term-20+ End Term-80)

Course Objective: The main intent of this paper is to strengthen the quantitative & logical thinking of Under Graduate students, majority of who are set to enter the job market with high hopes. Needless to say, a good command over Quantitative Aptitude and Logical Thinking is one skill which various companies expect from their prospective employees.

Course Contents

I. QUANTITATIVE APTITUDE & DATA INTERPRETATION (27 hrs)

Unit – 1: Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility Steps of Long Division Method for Finding Square Roots

Unit -2: Basic concepts, Different formulae of Percentage, Profit and Loss, Discount, Simple interest, Ratio and Proportion, Mixture

Unit- 3: Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed ; relationship among them

Unit – 4: Concept of Angles, Different Polygons like triangles, rectangle, square, right angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles

Unit – 5: Raw and Grouped Data, Bar Graphs, Pie charts, Mean, Median and Mode, Events and Sample Space, Probability

II. LOGICAL REASONING (13 hrs)

Unit - 1: Analogy basing on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, Figures. Coding-Decoding of Numbers, Letters, Symbols (Figures), Blood relations

UNIT – 2: Logical Statements – Two premise argument, More than two premise argument using connectives

UNIT -3: Venn Diagrams, Mirror Images, Problems on Cubes and Dices

Suggested books:

- Odisha State Higher Secondary Council Study material, Govt. of Odisha

**BBA(Hons.)
SEMESTER V
Core Course
C511: Operation Research (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)**

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

Course Outcomes:

- Formulate and solve problems as networks and graphs. develop linear programming (LP) models for shortest path, maximum flow, minimal spanning tree, critical path, minimum cost flow, and transshipment problems. solve the problems using special solution algorithms.
- Solve Transportation and Assignment Problems.
- Understand the usage of game theory and Simulation for Solving Business Problems.

Course Contents:

Module I (9 hrs)

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

Module II (10 hrs)

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

Module III (8 hrs)

Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float) and Crashing. PERT: Probability of project completion.

Module IV (10 hrs)

Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities.

**BBA(Hons.)
SEMESTER V
Core Course**

Module V (8 hrs)

Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2 , $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation.

Suggested books:

- N. D. Vohra: Quantitative Management, Tata McGraw Hill.
- P. K. Gupta: Man Mohan, Kanti Swarup: Operations Research, Sultan Chand.
- Shirma Ananda. Quantitative Techniques for Decision Making, Himalaya Publishing House
- V. K. Kapoor: Operations Research, Sultan Chand & Sons.
- J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

**BBA(Hons.)
SEMESTER V
Core Course
C512: Legal Aspects of Business (6 Credit)
Full marks: 100 (Mid Term-20 + End Term-80)**

Course Objective: To gain knowledge of the branches of law which relate to business organizations, certain corporate bodies and related matters. Also to understand the applications of these laws to practical commercial situations.

Course Outcomes:

- Know rights and duties under various legal Acts.
- Understand consequences of applicability of various laws on business situations.
- Develop critical thinking through the use of law cases.

Course Contents:

Module I (12 hrs)

Indian Contract act 1872: Meaning and essentials of contract; kinds of contract based on validity, formation and performance, law relating to offer, acceptance, consideration, competency to contract, free consent, void agreements, performance of contracts, discharge of contract, remedies for breach of contracts.

Module II (8 hrs)

Special Contracts: Contract of Indemnity and Guarantee; Bailment and Pledge, Agency.

Module III (12 hrs)

Sale of Goods Act: Sale and agreement to sell, Conditions and warranties, Transfer of property, Performance of contract of sale, Sale by non-owners, Rights of unpaid seller.

Indian Partnership Act: Meaning, essentials, Mode of registration, relations of partners, Rights and liabilities of partners, Reconstitution of partnership firm, Dissolution of partnership firm, Limited liability partnership.

Module IV (8 hrs)

Negotiable Instruments Act, 1881: Meaning and definition of Promissory note, Bills of Exchange, and Cheque, Distinction between them.

Consumer Protection Act: Objectives, definitions, consumer dispute redressal forum and procedure

Module V (5 hrs)

The Company Act, 2013: Meaning and types, Incorporation, Memorandum & Articles of Association, Prospectus, role of directors, Shares, company meetings and dissolution of company.

**BBA(Hons.)
SEMESTER V
Core Course**

Suggested books:

- N.D. Kapoor, Mercantile Law, Sultan Chand
- M.C. Kuchhal, Business Law and Mercantile Law, Vikash Publishing House Arora. S:
Business Law, Taxmann
- Maheswari & Maheswari, Business Law Himalaya Publishing House
- Roy, C.K & Roy P.K: Business Law, Vikash Publishing House

BBA (Hons)
SEMESTER V
Discipline Specific Elective Course

**D501A: Investment Banking and Financial Services (6 Credit) Full
marks: 100 (Mid Term-20+ End Term-80)**

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

Course Outcomes:

- Orientation about banking and financial concepts covered Managing investment in primary market and secondary market.
- Apply learning from this program will help you to get opportunities to work with Investment Banking companies.
- To know the different aspects of Investment banking

Course Contents:

Module I (8 hrs)

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

Module II (12 hrs)

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

Module III (8 hrs)

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

Module IV (5 hrs)

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.

Module V (12 hrs)

Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance. Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices. Securitization: concept, securitization as a funding mechanism, Traditional and non- traditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non-mortgage assets, Securitization in India.

Suggested books:

- M.Y.Khan: Financial Services, Tata McGraw –Hill.
- Machiraju: Indian Financial System, Vikas Publishing House.
- J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
- K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad
- Tripathy Nalini, Investment Banking, Himalaya Publishing House

BBA(Hons)
SEMESTER V
Discipline Specific Elective Course

D501B: Consumer Behavior (6 Credit)
Full marks: 100 (Mid Term-20+ End Term-80)

Course Objective:

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

Course Outcome:

- The students will learn to establish the importance of consumer behaviour theories in marketing decisions.
- This course will empower them to know the rational of social and ethical implications of marketing actions on the consumer behaviour.
- To employ appropriate techniques to apply solutions to different market problems.
- To develop consumer behaviour oriented marketing strategies

Course contents:

Module I (8 hrs)

Consumer Behaviour: Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behaviour- interdisciplinary approach. Market Segmentation: AIO, VALS model.

Module II (12 hrs)

Individual determinants of consumer behaviour: Consumer Perception; Concept of absolute threshold limit, differential threshold limit & subliminal perception. Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model. Consumer Needs & Motivation: Characteristics of motivation, theories of needs & motivation: Maslow's hierarchy of needs, Hertzberg's theory, McLelland's APA theory. Personality & Consumer Behaviour: Importance of personality, theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory. Learning: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning.

Module III (12 hrs)

Group determinants of consumer behaviour: Consumer reference groups, Different types of reference groups, reference group influence on products & brands, application of reference groups. Family & Consumer Behaviour: Consumer socialisation process, consumer roles within a family, family life cycle. Social Class & Consumer behaviour: Determinants of social class, characteristics & types of social class. Culture & Consumer Behaviour: Characteristics of culture, core values held by society & their influence on consumer behaviour, cross-cultural influences. Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers.

Module IV (8 hrs)

**BBA(Hons)
SEMESTER V**

Discipline Specific Elective Course

Diffusion of Innovation: Definition of Innovation, adoption process. Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule), post-purchase evaluation.

Module V (5 hrs)

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

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

Suggested Readings:

- Leon G. Schiffman & Leslie L. Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition.
- Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A.: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
- Suja Nair: Consumer Behaviour & Marketing Research, Himalaya Publication House
- Kumra Rajib, Consumer Behaviour, Himalaya Publication House

**D501C: Human Resource Development: Systems and Strategies
(6 Credit) Full marks: 100 (Mid Term-20+ End Term-80)**

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

Course Outcomes:

- Explain human resources development (HRD) and its theories, the difference between education, training, learning and the concept of the transfer of learning.
- Critique the relationship between organisational development (OD) and HRD contribution to organisational effectiveness.
- Apply and evaluate a learning process starting with training needs analysis to assessment and evaluation process.
- Evaluate the HRD role dealing with contemporary challenges.

Course Contents:

Module I (10 hrs)

Human Resource Development (HRD): Concept, Origin, objectives and Need, Relationship between human resource management and human resource development; HRD as a Total System; Activity

BBA(Hons)
SEMESTER V

Discipline Specific Elective Course

Areas of HRD: Training, Education and Development; Roles and competencies of HRD professionals.

Module II (9 hrs)

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

Module III (8 hrs)

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

Module IV (10 hrs)

HRD Applications: Coaching and mentoring, Career management and development; Employee counseling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology. Career development, Succession planning

Module V (8 hrs)

Evaluating the HRD Effort: Data Gathering, Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD

Suggested books:

- Werner, Jon M., DeSimone, Randy L., Human Resource Development, Cengage Learning.
- Rao T.V. and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford and IBH Publication Ltd
- Rao T.V.: Reading in human Resource Development, Oxford IBH Publication. Ltd
- Viramani B.R. and Seth, Pramila: Evaluating Management Training and Development, Vision Books
- Rao T.V.: Human Resource Development, Sage publication

BBA(Hons)
SEMESTER V
Discipline Specific Elective Course

D502A: Securities Analysis and Portfolio Management (6 Credit)

Full marks: 100 (Mid Term-20+ End Term-80)

Course Objective: To familiarize students with basic concepts of Securities Analysis & Portfolio Management & its various tools & techniques to facilitate the managers in managing their portfolio. To acquaint students in respect to investment decisions related to financial assets, risks & returns involved. To make aware about functioning of securities market alongside the theories & concepts involved in portfolio management.

Course Outcomes:

- Explain and analyze portfolio theory, including measures of risk.
- Identify bond characteristics and compute bond prices and yields and analyze options and futures markets, futures trading and market strategies.
- Examine investment management practices, emphasizing risk-adjusted rate of return, international investing, and diversification.
- Explain how to integrate various investors' objectives in the investment process.

Course Contents:

Module I (9 hrs)

Introduction to Investment Management, Investment, gambling and speculation, Investment Objectives, Investment Process and Policy, Securities and Investment Alternatives

Types of Market; New Issue Market: Meaning and Function Placement of Issue, Secondary market; Function, Types of order, Stock Market Indices of India, Usefulness, Computation, Differences between Indices.

Module II (9 hrs)

Risk & Return Analysis: Meaning and Types of risk, Systematic Risk- Market Risk, Interest Rate Risk and Purchasing Power Risk ; Unsystematic Risk- Business Risk and Financial Risk Minimising Risk Exposure and Risk Measurement- Standard Deviation, Beta. Holding Period return, average Return, Expected return, Multiyear holding period.

Module III (9 hrs)

Fundamental Analysis; Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis, Dow Theory, Bull and Bear, Support and Resistance, Technical and mathematical Indicators, Technical and Fundamental Analysis.

Module IV (9 hrs)

Portfolio construction: Introduction, Approaches, Concept of diversification, Portfolio risk and return Markowitz Model, Efficient Frontier, Sharpe Single Index Model, Optimal Portfolio.

Module V (9 hours)

Portfolio Evaluation: Introduction, Mutual fund, NAV, Calculation of Mutual Fund Return, Performance Evaluation- Sharpe's ratio, Treynor's Ratio, and Jensen's Measures

BBA(Hons)
SEMESTER V

Discipline Specific Elective Course

Portfolio Revision; Introduction, Concept of Active and Passive Investor, The Formula Plan, Method of Portfolio Revision- Constant rupee value plan, constant ratio plan and Dollar cost averaging.

Suggested Readings:

- Preeti Singh, Investment Management (SAPM), Himalaya Publishing House
- Pandian P: Security Analysis and Portfolio Management, Vikas Publishing House
- Kevin. S: Security Analysis and Portfolio Management, PHI Learning Private Limited
- Singh. P: Security Analysis and Portfolio Management, Himalaya Publishing House
- Chandra. P: Security Analysis and Portfolio Management, Tata McGraw-Hill

BBA(Hons)
SEMESTER V
Discipline Specific Elective Course

D502B: Advertising and Brand Management (6 Credit)

Full marks: 100 (Mid Term-20+ End Term-80)

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

Course Outcomes:

- To understand the nature, role, and importance of brand management and advertising in marketing strategy. To understand effective design and implementation of advertising strategies
- To present a general understanding of content, structure, and appeal of advertisements
- To understand ethical challenges related to responsible management of advertising and brand strategy.
- Analyse and discuss contemporary brand related problems and develop appropriate advertising and branding strategies and initiatives.

Course Contents:

Module I (9 hrs)

Advertising need & importance: Definition & growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, Social & economic aspects of advertising; marketing communication models: AIDA, hierarchy of effect, innovation adoption model, action first model, quick decision model.

Module II (11 hrs)

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

Module III (12 hrs)

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

Management of sales promotion: Importance & need for sales promotion, different types of consumer schemes and other methods of promotion.

BBA(Hons)
SEMESTER V

Discipline Specific Elective Course

Module IV (8 hrs)

Introduction to brands and brand management, concept of a brand, brand evolution, branding challenges and opportunities, Strategic brand management process; Brand building, brand positioning and values brand repositioning.

Module V (5 hrs)

Designing and implementing brand strategies; Brand extension. Brand hierarchy Kapfrer. Brand equity, brand personality, brand image, managing brands overtime. Integrating advertising and brand management.

Note: Applied cases would be taken up in class.

Suggested Readings:

- Aaker, Myers & Batra: Advertising Management, Prentice Hall.
- Wells, Moriarity & Burnett: Advertising Principles & practices, Prentice Hall.
- Jethwaney and Jain: Advertising Management, Oxford Publishers, New Delhi.
- Chunnawala, Advertising, Himalaya Publishing House, New Delhi

D502C: Performance and Compensation Management
(6 Credit) Full marks: 100 (Mid Term-20+ End Term-80)

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

Course Outcomes:

- Recognize the role of pay decisions in achieving a competitive advantage for the company.
- Apply knowledge to solve compensation-related challenges in organizations by analyzing, integrating, and applying it.
- Analyze the underlying Compensation Philosophies of various companies.
- Develop a pay structure for various occupations.

Course Contents:

Module I (10 hrs)

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

Module II (8 hrs)

BBA(Hons)
SEMESTER V

Discipline Specific Elective Course

Performance management and reward systems. Performance Coaching, Mentoring and Counselling, Competency development, Performance systems trends, Ethical Perspectives in performance appraisal.

Module III (10 hrs)

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

Module IV (10 hrs)

Wages in India, Minimum wage, fair wage and living wage, wage differentials, theories of wage, wage boards, pay commissions, International compensation, Incentive plans for production employees and for other professionals.

Module V (7 hrs)

Wage legislations: Minimum Wages Act, 1948; Payment of Wages Act, 1936, Equal Remuneration Act, 1976 and Payment of Bonus Act, 1965

Suggested books:

- Milkovich & Newman Compensation, McGraw Hill.
- Bhattacharya Deepak Kumar, Compensation Management, Oxford
- Sharma, A.M., Wage Administration, Himalaya Publications
- Kohli & Deb, Performance Management, Oxford
- Bagchi, Soumendra Naren, Performance Management, Cengage

**BBA(Hons.)
SEMESTER6
Core Course**

C613: Business Policy and Strategy (6 Credit)

Full marks: 100 (Mid Term-20 + End Term-80)

Course Objective: To equip students with the necessary insight into designing strategies for an organisation and linking the organisation's strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

Course Outcomes:

- Critically review the core areas of corporate and business level strategy relevant to the industry including the process, content and context of strategy
- Demonstrate an understanding of the importance of in-depth analysis of both the organisation and the external business environment in assisting managers during the formulation of strategy
- Analyse the relationship between the global business environment and strategic decisions made by organisations
- Critically evaluate the role of operations in adding value and achieving sustainable competitive advantage in organisations. Recognise the relationship between the global business environment and strategic decisions made by organisations

Course Contents: Module

I (10 hrs)

Nature & importance of business policy & strategy: Introduction to the strategic management process; Characteristics of corporate, business & functional level strategic management decisions. Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement, Process & Input formulation of the mission statement formulation of mission statement, Objectives, Goals.

Module II (10 hrs)

Environmental Analysis: Analysis of company's external environment, Environmental impact on organisations policy and strategy, organisations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

Module III (9 hrs)

Formulation of competitive strategies: Michael E. Porter's generic competitive strategies. Formulating Corporate Strategies: Introduction to strategies of growth, stability and renewal, types of growth strategies – concentrated growth, integration, diversification, retrenchment strategies. Strategic fundamentals of merger & acquisitions.

**BBA(Hons.)
SEMESTER6
Core Course**

Module IV (8 hrs)

Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix, Balanced Score Card

Module V (8 hrs)

Implementing & operationalizing strategic choice, Culture and Strategic Leadership, Behavioural considerations affecting choice of strategy, Impact of structure, culture & leadership, Introduction to Strategic control & evaluation, Strategic surveillance.

Suggested Readings:

- P. Subba Rao: Business Policy and Strategic Management, Himalaya Publishing House.
- Fransis.C, Business Policy and Strategic Management, Himalaya Publishing House
- Thomas L. Wheelen, J. David Hunger, Strategic Management & Business Policy, Pearson Education.
- J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, Tata McGraw-Hill
- Arthur A. Thompson Jr. and A.J. Strickland: Strategic Management –Concepts and Cases, McGraw-Hill Companies.

**BBA(Hons.)
SEMESTER6
Core Course**

C614: Financial Institutions and Markets (6 Credit)

Full marks: 100 (Mid Term-20 + End Term-80)

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

Course Outcomes:

- To differentiate between fund based and fee based financial activities of the Indian financial system.
- To acquire an understanding of various concepts related to leasing, hire, purchase, factoring, bill discounting, VC and Merchant banking.

Course Contents:

Module I (10 hrs)

Structure of Financial system, overview of Indian financial system. Context, need and Objectives of financial system. Major recent reforms in Indian Financial System, components of financial system. Regulatory bodies- RBI: role and functions, SEBI: role and Functions, IRDA: role and functions. Structure of Indian Banking system, Role and functions of a bank. FIs and NBFCS: role and functions

Module II (12 hrs)

Financial market: Concept, role and functions. Indian Financial Market. Linkage between financial market and economy. Types of Financial market. Money market and capital market. Factors affecting financial market. Global financial market vs Indian Financial market. Primary market- Initial Public Offering, Public Issue through prospectus, Rights issue, Pre-emptive right and private placement. Book building process. Indian Debt market- structure, role and function.

Module III (8 hrs)

Secondary market, Introduction to stock exchange, Regional and national stock exchanges, Global stock exchanges, functions of a stock exchange. Comparison between NSE and BSE. Index concept, sensex and nifty, demutualization. Bull market, bear market. Factors affecting stock market. Major instruments traded in stock exchange- equity, debentures. Trading in stock exchange, Dematerialization of securities. Concept of margin. Myths attached to stock market investment.

Module IV (7 hrs)

Money market, Structure of Indian money market, its role and functions. Participants in money market. Regulatory body of money market and its role. Different money market instruments- Treasury bill, commercial paper, bill of exchange, call money and certificate of deposit. Repo rate and reverse repo rate. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India.

Module V (8 hrs)

**BBA(Hons.)
SEMESTER6**

Core Course

Financial derivatives- concept and types. Forward contract- concept and features, Future contract- concept and features. Option contract- Call option and put option, option premium, features of option contract. Swap contract- interest rate swap and features, currency swap and features. Mutual fund- concept, various mutual fund schemes. SEBI guidelines for mutual fund industry in India. Insurance- concept, types- Marine insurance, fire insurance, liability insurance, life insurance. Comparison between life vs non life insurance.

Suggested Readings:

- Saunders, Anthony & Cornett, Marcia Millon: Financial Markets and Institutions
- Shahani, Rakesh: Financial Markets in India: A Research Initiative, Anamica Publications
- Goel, Sandeep: Financial services, PHI
- Gurusamy, S.: Financial Services, Tata McGraw-Hill
- Gordon & Natrajan, Financial Market Institution, Himalaya Publishing House

BBA(Hons)
SEMESTER6
Discipline Specific Elective Course

**D603A: Working Capital Management and Finance (6 Credit) Full
marks: 100 (Mid Term-20+ End Term-80)**

Course Objective: To make students understand the concept of working capital, its management, financing and in-depth study on various components of working capital.

Course Outcomes:

- Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility. Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.
- Investigate funds flow cycles and their impact on working capital management objectives.
- Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.
- Formulate appropriate working capital management policies to achieve corporate objectives. Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.

Course Contents:

Module I (9 hrs)

Working capital: concept, Operating and cash conversion cycle, Classification- permanent and variable working capital, Determinants of working capital- nature of business, size of business, credit policy, rate of turnover, market and demand condition, change in price level, dividend policy, operating efficiency, seasonal impact, and production policy. Estimation of working capital- current asset holding period, ratio of sales, ratio of fixed investment.

Module II (10 hrs)

Inventory- meaning of inventory, nature, motives for holding inventory, objective of inventory management. Inventory management- various techniques (EOQ, Re-ordering point). Deciding optimal level of inventory. Investment in inventory, Inventory monitoring and control- ABC analysis, JIT, Computerized inventory control.

Module III (10 hrs)

Receivable- Meaning, concept and features. Credit sale- reasons and costs associated with receivables- cost of financing, cost of collection and bad debt. Meaning and importance of trade receivable. Impact of credit policy. Factoring- concept, features, process of factoring, advantages and disadvantages.

Module IV (9 hrs)

BBA(Hons)
SEMESTER6

Discipline Specific Elective Course

Motives for holding cash, cash flow process and its relevance. Principles of cash management. Collection and disbursements management. Cash management process- acceleration of cash inflow and slowdown of cash outflow. Cash forecasting. Cash budget, Cash vs Marketable securities.

Module V (7 hrs)

Financing working capital- Hedging approach, conservative approach and aggressive approach.
Sources of finance

Suggested Readings:

- P. Pariswami: Working Capital Management, Himalaya Publishing House
- H. Bhattachacharya: Working Capital Management Strategy and Techniques, PHI
- V. K Bhalla: Working Capital Management, S.Chand Publication

- Rustagi. R.P: Working Capital Management, TaxMan

**D603B: Marketing of Services (6 Credit) Full
marks: 100 (Mid Term-20+ End Term-80)**

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

Course Outcome:

- The students will imbibe an understanding the roles of customer relationship management.
- Add value to customer service in adding significant value to the customer's perception of service.
- This course will enhance their knowledge in applying the concepts in service industries.

Course Contents:

Module I (8 hrs)

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

Module II (9 hrs)

Marketing mix: concept of value and value drivers, extended framework of Service, marketing system: production, marketing, human resources.

Module III (8 hrs)

Service system: service delivery process, blueprinting Service buying behaviour; difference in perspective, decision process.

Module IV (9 hrs)

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

Module V (11 hrs)

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

Note: Applied cases would be taken up in class.

Suggested Readings:

- Payne A: The Essence of Services Marketing, Pearson Education.

- Zeithmal V.A, Gremler D.D, Bitner M.J and Pandit A: Services Marketing, Tata McGraw
- Lovelock C., Wirtz J: Services Marketing, Pearson.
- Shanker, R: Services Marketing: The Indian perspective, Excel Books.
- Karunakarn. K, Service Marketing HPH

**D603C: Cross Cultural Human Resource Management
(6 Credit) Full marks: 100 (Mid Term-20+ End Term-80)**

Course Objective: To explore the concepts and techniques of the essential elements of cross cultural HRM and to enable the students to recognize its critical issues. The course aims to understand HRM concerns in the cross-cultural scenario.

Course Outcomes:

- Understand issues, opportunities and challenges pertaining to Cross Cultural HRM.
- Develop competency in dealing with cross cultural situations.
- Identify the role of cross-cultural leadership in managing multicultural teams.
- Understand external forces that have the potential to shape Cross Cultural HRM.

Course Contents:

Module I (12 hrs)

Introduction to concepts of culture and nationality, Causes of Movement of people to a new area or country, Impact of culture on international business environment, Hofstede's approach, advantages and disadvantages PCN, TCN, HCN, Expatriate adjustment process, Impact of cultural issues on flexibility and work life balance. Recruitment and Selection, Approaches to multinational staffing.

Module II (9 hrs)

Managing diversity: diversity and organizational culture, Approaches to managing diversity, Diversity management programme. Training: cross cultural training, Cultural assimilators, Diversity training. Cross cultural team building

Module III (9 hrs)

Performance appraisal: Criteria for performance appraisal, Variables that influence expatriate performance appraisal. Compensation: Objectives of expatriate compensation plan, Approaches to expatriate compensation: Going rate approach, Balance sheet approach, Cultural impact on compensation policy

Module IV (8 hrs)

Repatriation: Process, Causes of expatriate failure, Problems of repatriation. Cross border Mergers and Acquisitions: HRM perspective

Module V (7 hrs)

International industrial relations: Labour unions and MNC, Employee relations in MNC, Response of labour unions to MNC.

Suggested books:

- Dowling P.J and Engle Sr. A. D: International HRM, Thomson Learning.
- Browaey M.J and Price R: Understanding cross cultural management, Prentice Hall.
- Mausami S. Bhattacharya and Nilanjan Sengupta: International Human Resource Management, Excel Books.
- Thomas. D.C: Cross cultural Management essential concepts, Sage Publication.
- Lucas Rosemary and Lupton Ben: Human resource management in International Context, Jaico publication house.

D604: Dissertation (6 Credit)

Full marks: 100 (End Semester Evaluation)

Course Objective: Undergraduate research is inquiry-based learning that involves practical work, and not just listening to classroom teaching and personal reading. Students learn to apply what they study in their courses to appreciate different aspects of their field better by working independently on the projects. At the same time, they contribute something original to the courses they study. An undergraduate research project is expected to explore specific topics within the field of study of the students. The project should make an original contribution to the discipline in some manner. The results of quality undergraduate research can be presented in seminars and conferences, and published in research journals dedicated specifically to such work or in traditional academic journals with the student as a co-author.

FORMAT OF DISSERTATION

A Project report on - TITLE -

(The report has undertaken for the partial fulfilment for the award of degree of MBA/ BBA under Dept. of Business Administration, Ravenshaw University)

- Submitted by (name, roll no.)
- guided by (both internal and external guide name)
- Logo of University
- DEPARTMENT OF BUSINESS ADMINISTRATION
Ravenshaw University, Cuttack
Odisha

Cover Page

- **DECLARATION** (it will be in 2nd page, By the student with name)
- **CERTIFICATE** (3rd page, By the guide, Dr. XX)
- **ACKNOWLEDGEMENT** (4th page, By the student)
- **List of Tables** (5th page, Table name, page no.)
- **List of Figures** (6th page, Table name, page no.)
- **List of Abbreviations** (7th page, used in the report)

TABLE OF CONTENT (TOC)

Chapter – 1: INTRODUCTION

- 1.1 Introduction
- 1.2 Significance of the Study
- 1.3 Scope of the Study
- 1.4 Objectives of the Study
- 1.5 Chapter Plan

Chapter – 2: REVIEW OF LITERATURE (RL)

- 2.2 Relevant literatures (past) about the topic should be mentioned in chronological order and the corresponding references/ bibliography should be collected and will be mentioned in the BIBLIOGRAPHY SECTION.

Chapter – 3: BACKGROUND OF THE STUDY/ THEORETICAL FRAMEWORK

- 3.1 Write about the topic, meaning and different concepts

Chapter – 4: RESEARCH METHODOLOGY

- 4.1 Research design
- 4.2 Sampling method
- 4.3 Data collection method
- 4.4 Tools (techniques) of data analysis

Chapter – 5: DATA ANALYSIS

- 5.1 Tables & Charts with interpretation

Chapter – 6: FINDINGS AND CONCLUSION

- 6.1 Major findings of the study
- 6.2 Conclusion
- 6.3 Suggestions
- 6.4 Implications of the study

BIBLIOGRAPHY (Books, reports, websites, research articles etc.)

ANNEXURE (Optional)

*if you are using questionnaire or any secondary information like financial statement or balance sheet of the company if any add it in ANNEXURE SECTION

Suggested books:

- Norman Denzin, Sage Handbook of Qualitative Research. Sage Publications. 2005
- Kothari & Garg, Research Methodology. New Age Publishers
- Deepak Chawla & Neena Sondhi. Research methodology: Concepts & Cases. Vikas Publishing

ADD-ON COURSE

Subject: Computer/IT (2 credit)

Full Marks: 50, Hours: 30

Course objective: Give students an in-depth understanding of why computers are essential components in business, education and society. -Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software.

Course outcomes:

- Demonstrate a basic understanding of computer hardware and software.
- Demonstrate basic understanding of input and output devices.

Module I

Introduction: Introduction to computer system, uses, types. Data Representation: Number systems and character representation, binary arithmetic. Human Computer Interface: Types of software, Operating system as user interface, utility programs.,

Devices: Input and output devices (with connections and practical demo), keyboard, mouse, joystick, scanner, OCR, OMR, bar code reader, web camera, monitor, printer, plotter.

Memory: Primary, secondary, auxiliary memory, RAM, ROM, cache memory, hard disks, optical disks

Module II

Computer Organisation and Architecture: C.P.U., registers, system bus, main memory unit, cache memory, Inside a computer, SMPS, Motherboard, Ports and Interfaces, expansion cards, ribbon cables, memory chips, processors.

Reference Books:

1. Goel, Computer Fundamentals, Pearson Education, 2010.
2. P. Aksoy, L. DeNardis, Introduction to Information Technology, Cengage Learning, 2006
3. P. K.Sinha, P. Sinha, Fundamentals of Computers, BPB Publishers, 2007.

VALUE ADDED COURSE

Subject: Mutual Funds for beginners (2 credit)

Full Marks: 50, Hours: 30

Course Objectives: To make students understand basic concept of Mutual Fund and its function as a mode of investment. Analyze the development of Mutual funds, Understanding the extent to which Investors are Protected, Analyze the Mutual fund Regulation and to Know the recent developments in Mutual fund Industry

Course Outcomes:

- Understanding the concepts of investing in mutual fund
- Understanding the MF Industry and the players
- Ability to make financial plan and maximize the wealth of investors
- Ability to calculate NAV

Module I

Mutual Fund: Concept, structure in India, AMC, NFO, Rights and obligations of investors. Mutual Product & Features: Equity Funds- Open ended fund, close ended fund, Index fund, diversified large cap funds, Midcap funds, sectoral funds, other equity funds. NAV, Expense ratio, Portfolio turnover, Exit load, Gold ETFs: Introduction, features, NFO. Debt Funds: Features, interest rate risk, default risk, Debt instrument pricing, Yield to Maturity (YTM), Interest rate and bond price. Debt mutual fund schemes. Liquid funds: Salient features, portfolio churning and floating rate schemes.

Module II

Taxation: Capital gains taxation, Indexation benefit, FMPs. Regulations: Overview, industry associated with mutual fund, objectives of AMFI, Advantages of mutual funds, Systematic Investment Plan (SIP), Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP). Growth option, Dividend Payout ratio & Dividend Reinvestment option.

References:

1. Mutual Fund: A Beginner's Module, NCFM Module.
2. M.Y.Khan: Financial Services, Tata McGraw –Hil

