

Course Code	22BBA101	Programme Code	BBA2022
Course Name	Principle of Business Management		
Credits	(5 + 1)	Course Type: Core	
Course Objectives	<ul style="list-style-type: none"> • Students can increase their knowledge about various economists & their contribution towards management. • Students can know about strategies for development of business organization. • To help the students gain understanding of the functions and responsibilities of managers. • To help the students to develop cognizance of the importance of management principles • Identified ways they can positively lead and motivate people through cultural or organizational change. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO1. Develop functional, managerial, administrative skill</p> <p>PO3- The Programme helps students to build and demonstrate leadership, teamwork and social skills And analyze socio and economical environment of business organization.</p> <p>PSO 2:. Social Responsibility and awareness: Recognize and understand the ethical and moral responsibility of the individuals and organization in society. Create awareness and attitude of concern about environment programme.</p> <p>PSO 3: Managerial Skills: Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.</p>		
Prerequisites:	<ul style="list-style-type: none"> • The Student should have the basic knowledge of Management. • The Student must aware about basic concept of business. 		
Course Outcomes (CO)	<ul style="list-style-type: none"> • Understand the concepts related to Business. • Analyze effective application of PBM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions. • Appropriately manage risk to the business. • Support timely and effective implementation of business-required changes. • Minimize negative impact of changes to/for the business. • You will also gain a working knowledge of other business disciplines 		
Unit No.	Contents		Total Hrs
I	<p>Introduction of Management</p> <p>1.1 Meaning and definition of Management</p> <p>1.2 Features of business Management</p> <p>1.3 Significance of Management</p> <p>1.4 Functions of Management</p> <p>1.5 Management as science and art</p> <p>1.6 Principles of Management (14 principles of management by Henry Fayol)</p> <p>1.7 Management philosopher-Fredric Taylor, Peter Drucker, Elton Mayo.</p> <p>1.8 Social Responsibility of business.</p> <p>CO:1,6,3</p>		15
II	<p>Planning</p> <p>2.1 Meaning of Planning & Definition</p> <p>2.2 Features and Importance of planning</p> <p>2.3 Process of Planning.</p>		12

	<p>Organizing 2.4 Meaning and definition of Organizing 2.5 Importance of organizing 2.6 Organizational structure 2.7 Span of Management.</p>	
	CO:2,3,4	
III	<p>Staffing 3.1 Meaning and definition of staffing 3.2 Importance of Staffing 3.3 Process of staffing. Directing 3.4 Meaning of directing 3.5 Features of directing 3.6 components of Directing (Motivation leadership and supervision) 3.7 Difference between Leader and Manager</p>	17
	CO:4,6	
IV	<p>Co-ordination 4.1 Introduction & meaning of coordination 4.2 Features of co-ordination 4.3 Problem of co-ordination. Controlling 4.4 Meaning and definition 4.5 Need of controlling 4.6 Essentials of effective control system.</p>	16
	CO:2,3,6	
V	<p>Change management 5.1 Meaning of Change Management 5.2 Nature of change management 5.3 Factors of change management 5.4 Process of change Management 5.5 Model of change Management of Kurt Lewin</p>	15
	CO:3,4,5	
	<p>References: 1. Principles of management, By Tripathi, Reddy Tata McGraw Hill 2. Principles of management, By B. S. Moshal 3. Principal of management, By T. Ramasamy. 4. Principal of management, by Koontz. Weihrich.</p>	

Course Code	22BBA102	Programme Code	BBA2022
Course Name	Financial Accounting		
Credits	(5 + 1)	Course Type: Core	
Course Objectives	<ul style="list-style-type: none"> • The students to understand the accounting principles, concepts, methods & applications in different areas. • Students are enabled with the Knowledge in the practical applications of accounting and acquire skills for classification and recording of various business transactions. • The student will get thorough knowledge on the accounting practice prevailing in depreciation and other allied aspects. • To find out the technical expertise in maintaining the books of accounts and enable to prepare final account of sole traders. • To encourage the students about maintaining the books of accounts for further reference. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO5 -Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, and business law, marketing management, human resource management and business communications.</p> <p>PO8 - The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society.</p> <p>PSO5 - Accounting Knowledge: Allows students to obtain knowledge and skill require managing and handling accounting and Financial Management activities in different firms, industries and organization.</p>		
Prerequisites:	<ul style="list-style-type: none"> • The students should have the quantitative skills and also possess great interpersonal skills. • The students should needs to understand the correlation and inter linkage between different kinds of statements. • The student should have the basic knowledge of mathematical calculation. • The students should posses the logical thinking ability. 		
Course Outcomes (CO)	<p>After the completion of the course, Students will be able to:</p> <ol style="list-style-type: none"> 1. Acquire conceptual knowledge on Financial Accounting. 2. Classify & record various business transactions. 3. Find out net income of business and able to maintain financial statement of a business entity. 4. Prepare Journal Entries, Ledger Posting, Trial Balance, Final account, Depreciation account. 		
Unit No.	Contents		Total Hrs
I	<p>Introduction of Accounting:</p> <p>1.1 Financial accounting: Meaning, Nature & usefulness</p> <p>1.2 Principles of accounting. Concept and conventions of Accounting</p> <p>1.3 double entry system. -accounting vs. book keeping, Journal entries and ledger accounts of journal entries</p> <p>CO:2,4</p>		15
II	<p>Subsidiary Book:</p> <p>2.1 Subsidiary books: Purchase book, sale book, sale return book, purchase return book, cash book</p> <p>2.2 Closing the accounts and calculating balances, Trial balance.</p> <p>CO:2,3</p>		15
III	<p>Final account: Preparation of trading A/c, profit & loss account, and balance sheet with adjustments.</p> <p>CO:1,5</p>		16
IV	<p>Depreciation: Meaning, advantages, and its types. Problem based on fixed installment method, reducing balance method</p> <p>CO:1,2,5</p>		15

V	Accounts of Hire purchases and installment purchase system: Meaning, features ,characteristics of Hire Purchase System. Difference between Hire purchases and installment purchase system Problem based on Hire purchases and installment purchase system	14
	CO:1,5	
	References: 1. Book Keeping & Accountancy, L.N.Chopde Sheth Publication 2. Book Keeping & Accountancy, Class 11 th book 3. Fundamentals of Accounting, D.H.Chaudhari 4. Accountancy Volume 1 S.S.Shukla S.Chand Publication	

Course Code	22BBA103	Programme Code	BBA2022
Course Name	Business Communication		
Credits	(2 + 1)	Course Type: Ability Enhancement	
Course Objectives	<ul style="list-style-type: none"> To provide an overview of pre-requisites to Business Communication. To provide an outline to effective Organizational Communication. To impart the correct practices of the strategies of effective Business Writing. To underline the nuances of Business Communication. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO4. Communicate effectively in different context & Develop ethical thinking.</p> <p>PO8 - The programme aims to develop professional skills among students and build a strong t in communication, accounts, Finance and Ethics which will benefit themselves as well as the</p> <p>PSO2: Communication Skills: This program enhances Ability to communicate ideas effectively written and oral Formats. develops skill to communicate business analysis to the static h clean, effective and appreciate manner.</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of English. The student should be able to use primary academic writing associated with Business Communication. The students should posses the logical thinking ability. 		
Course Outcomes (CO)	<p>The students are expected to be able to demonstrate a good understanding of:</p> <ol style="list-style-type: none"> business writing. business communication. research approaches and information collection. interpersonal communications. reading and writing skills. 		
Unit No.	Contents		To
I	<p>Introduction to Business Communication :</p> <p>1.1: Meaning, Definition, Characteristics of Business Communication.</p> <p>1.2: Attributes of Oral and Written Communication.</p> <p>1.3: Channels of Oral Communication.</p> <p>1.4: Channels of Written Communication.</p>		
	CO:2,4		
II	<p>Business Communication:</p> <p>2.1: Process of Communication.</p> <p>2.2: Flow of Communication.</p> <p>2.3: Verbal and non-verbal Communication.</p> <p>2.4: Barriers of Communication.</p>		
	CO:2,3		
III	<p>Forms of Written Communication:</p> <p>3.1: Structure of Job Application Letter.</p> <p>3.2: Drafting Job Application Letter for various posts.</p> <p>3.3: Structure of Resume/CV.</p> <p>3.4: Drafting Resume for various posts.</p>		
	CO:1,5		
IV	<p>Business Letters:</p> <p>4.1: Elements of Business Letter.</p> <p>4.2: Types of Business Letter.</p> <p>4.3: Drafting Sales Letter.</p> <p>4.4: Drafting Purcahse Letter.</p>		
	CO:1,2,5		

V	<p>Inter-Departmental Communication:</p> <p>5.1: Memorandum</p> <p>5.2: Office Circulars.</p> <p>5.3: Office Orders.</p> <p>5.4: Office Notes</p>
	<p>CO:1,5</p>
	<p>References:</p> <ol style="list-style-type: none"> 1. Urmila Rai, S.M.Rai, ‘ Business Communication, Himalaya Publishing House. 2. Meenakshi Raman , Sangeeta Sharma , ‘Technical Communication’, Himalaya Publishing House. 3. Raman S , Swami R, ‘Business Communication’, Professional Publications, Madras. 4. R. C. Sharma, Krishan Mohan, ‘ Business Correspondence and Report Writing’, Tata McGraw Hill, New Delhi. 5. Kaul, ‘Business Communication’, Prentice Hall, New Delhi.

Course Code	22BBA104	Programme Code	BBA2022
Course Name	Marketing Management		
Credits	5+1	Course Type : Discipline Specific Elective I	
Course Objectives	<p>On completion of this course, the students will be able to</p> <ul style="list-style-type: none"> • Students will demonstrate strong conceptual knowledge in the functional area of marketing management. • Students will demonstrate effective understanding of relevant functional areas of marketing management and its application. • Students will demonstrate analytical skills in identification and resolution of problems. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO5 -Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications.</p> <p>PO6 - Learners can pursue careers as financial, Marketing, Human Resource executive and also develop a better understanding of the above field as this programme gives an in-depth understanding of the essential qualities and areas of expertise required for jobs.</p> <p>PSO1: Management knowledge and Skill: Acquire adequate knowledge through principles, theory and models of business management, Accounting, Marketing, Finance and Human Resource. They acquire Managerial Skill to makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.</p>		
Prerequisites:	<ul style="list-style-type: none"> • The student should have the basic knowledge of Basics of Marketing . • The student should be aware about basic concepts of Marketing 		
Course Outcomes (CO)	<p>CO1. Students will demonstrate strong conceptual knowledge in the functional area of marketing management.</p> <p>CO2. Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.</p> <p>CO3. Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.</p>		
Unit No.	Contents		Total Hrs 75
I	Basic Concepts of Marketing:		13
	Marketing: - Meaning - concept - functions - marketing Planning & implementation marketing Programmes – Marketing environment – Micro and Macro.		
	CO1,CO2.		
II	<p>Marketing Planning: Identification of market, Market Segmentation, MIS, MR, Consumer Behaviour and Demand Forecasting Product: - Meaning - Product planning - policies - positioning - New product.</p>		12

	CO2. CO3.	
III	Salesmanship: Meaning, Definition, Characteristics, Concept, Kinds, Nature, Evolution, and Psychology in Selling, Scope, Limitations and Importance; Sales Management: Meaning, Definition, Characteristics, Principles, Functions and Importance, Difference between Sales Management and Marketing Management	13
	CO1, CO3.	
IV	Pricing:- Pricing objectives – Setting and modifying the price – Initiating price changes and responding to price changes. Physical Distribution and Strategies:- Distribution Mix -Managing channel - intermediaries - transport and warehousing.	14
	CO1,CO3.	
V	Promotion : Meaning, Steps in Promotion Mix, Element of Promotion Mix, Advertising, Publicity, Sales Promotion, Personal Selling, Direct Marketing &Public Relations.	12
	CO2, CO3.	
	Textbooks: <ul style="list-style-type: none"> • Sherlekar “Marketing Management” Himalaya Publication House. • V.S. Ramaswami & S. Namakumari “Marketing Management” Macmillian Publication India 	
	References: <ol style="list-style-type: none"> 1. Philips Kotler “Marketing Management” Pearson Prentice Hall Cundiff and Still “BasicMarketing” 	

Course Code	22BBA104	Programme Code	BBA2022
Course Name	Human Resource Management (HRM)		
Credits	(5+1)	Course Type: Discipline Specific Elective I	
Course Objectives	<ul style="list-style-type: none"> To provide a thorough knowledge about Human Resource Department. To aware the students about the responsibilities of HR Manager. To aware the students about need of Human Resource Development. To make the students understand the importance of recruiting the right talent. To make the students understand the importance of maintaining the relationships in professional life. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO3- The Programme helps students to build and demonstrate leadership, teamwork and social skills in socio and economical environment of business organization.</p> <p>PO6 -Learners can pursue careers as financial, Marketing, Human Resource executive and also develop understanding of the above field as this programme gives an in-depth understanding of the essential qualities and areas of expertise required for jobs.</p> <p>PSO1: Management knowledge and Skill: : Ability to complete knowledge into performance making decision through capability to interact and motivate and understand concept, develop ideas and strategies</p> <p>PSO:3 Team Spirit: Work collaboratively and productively in group.</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should be aware about the term “Human Resource” The student should be able to use differ between personal & professional life. The students should aware about the importance of maintaining relationships. 		
Course Outcomes (CO)	<p>The students are expected to be able to demonstrate a good understanding & ability of:</p> <ol style="list-style-type: none"> The students will understand the meaning and importance of Human Resource & its department. The students will be able to understand how to recruit the right talent as HR manager. The students will understand the significance of Teamwork, Leadership, Professionalism, Effective Communication, Appraisal & Remneration, Training & Development. The students will be able to understand how to maintain the relationships in profession. The students will be able to understand customer relationship management. The students will be able to understand Human Resource management. The students will be able to understand Human Resource Development. 		
Unit No.	Contents		To
I	Basics of Human Resource : 1.1: Definition of HR, Meaning of HR Department, Role of HR Manager 1.2: Objectives of HR, 1.3: Functions of HR 1.4: Functional Areas of HR CO:1,4		
II	Human Resource Management : 2.1: Definition and meaning of HR Management 2.2: Significance of HRM 2.3: Human Resource Management Process 2.4: HRM : Planning, Recruiting, Staffing, Organizing, Controlling, Executing, Monitoring. CO:2,3,4,6		
III	Customer Relationship Management : 3.1: Definition & Concept of CRM 3.2: CRM process 3.3: CRM Cycle : Assessment Phase, Planning Phase, Executing Phase. 3.4: Role of CRM in Business Strategy CO:3,4,5		
IV	Human Resource Development : 4.1: Meaning & Concept of HRD 4.2: Training & Development : Meaning, Need, Importance 4.3: Methods of Training 4.4: Selection, Placement, Induction CO:1,3,7		

V	<p>Performance Appraisal & Remuneration : 5.1: Definition & Concept of Performance Appraisal. 5.2: Importance of Performance Appraisal & Remuneration. 5.3: Process of Performance Appraisal. 5.4: Promotion & Transfer, Compensation, Profit Sharing.</p>	
	<p>CO:3</p>	
	<p>.References:</p> <ul style="list-style-type: none"> • Rao, Verma, Khandelwal - Human Resource Development. • Pravin Durai - Human Resource Management. • Venkata Ratnam C.S & Srivastava B.K – Personnel Management and Human Resource. • Alan Price - Human Resource Management. 	

Course Code	22BBA202	Programme Code	BBA2022
Course Name	Commercial Law		
Credits	(5+1)	Course Type: Core Course	
Course Objectives	<ul style="list-style-type: none"> To introduce the Business world to students. To make the students understand the legalities of Business world. To provide the students knowledge of Commercial transactions. To aware the students about their rights & duties as a consumer as well as an Entrepreneur. To aware the students about do's & don'ts of Entrepreneurship. 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> Helps aspirants to acquire knowledge in the field of Business Law/Commercial Law. Recognize and understand the ethical and moral responsibility of the individual organization in society. Develop the ability to apply the Legislative Knowledge in business as well as to pupils aware about the basic laws related to general commercial transactions. 		
Prerequisites:	<ul style="list-style-type: none"> The student should know the importance of Indian Constitution. The student should have the awareness about the basic rules & regulations of general commercial transaction. The student should be aware of the general rights he/she has as a consumer. The student should be aware about the term Business. The student should be able to differ between Legal & Illegal. 		
Course Outcomes (CO)	<p>The students are expected to be able to demonstrate a good understanding of:</p> <p>CO1. Awareness about Legalities of Business world. CO2. Awareness about the rights of a consumer. CO3. Awareness about the duties of an Entrepreneur. CO4. Effective application of Commercial laws. CO5. Excellent knowledge of Commercial Transactions. CO6. Thorough knowledge about Legal activities & Illegal activities.</p>		
Unit No.	Contents		To
I	<p>The Indian Contract Act 1872 : 1.1: Definition & Concept of Indian Contract Act. 1.2: Nature of Contract and Essential elements of Valid Contract. 1.3: Classification of Contracts : Valid, Void, Voidable and Quasi Contract. 1.4: Breach of Contract.</p> <p>CO:1,3,4,6</p>		
II	<p>The Indian Contract Act 1872 : 2.1: Meaning of Indemnity & Guarantee, Bailment & Pledge, Agency. 2.2: Rights of Indemnifier & Indemnified, Essential Elements of Guarantee. 2.3: Kinds of Bailment, Rights & Duties of Bailor & Bailee. 2.4: Creation & termination of Agency.</p> <p>CO:1,3,4,6</p>		
III	<p>The Negotiable Instrument Act 1881 : 3.1: Definition and meaning of Negotiable Instrument. 3.2: Characteristics-Presumption & types of Negotiable Instrument. 3.3: Cheque : Parties of cheque, Types of Cheque, Crossing of Cheque. 3.4: Promissory Note : Parties of Promissory Note, Essentials of Promissory Note.</p> <p>CO:1,5</p>		

IV	<p>The Consumer Protection Act 2019 : 4.1: Meaning of Consumer, Definition & Concept of Consumer Protection Act. 4.2: Need for the new act and it's significance. 4.3: Rights of Consumer. 4.4: Salient Provisions of the consumer protection act : CCPA, CDRC, E-Filing of complaints, Unfair Trade Practices, Consumer Protection Councils, Grievance Redressal.</p>
	<p>CO:2,4,5,6</p>
V	<p>The Companies Act 2013-2015 : 5.1: Definition, Characteristics of Company, Salient Features of Companies Act. 5.2: Types of Companies, Types of Shares. 5.3: Formation of Company: Promotion-Incorporation-Registration-Inviting Subscriptions-Commencement of Business. 5.4: Memorandum of Association, Article of Association & Prospectus.</p>
	<p>CO:1,3,4,5,6</p>
	<p>References:</p> <ul style="list-style-type: none"> • D.F.Mulla, N.M.Tripathi - "Indian Contract Act 1872, • N.D.Kapoor - "Element of Mercantile Law". • R.P.Maheshwari and S.N.Maheshwari - "Principal of Mercantile Law" • D.F.Mulla, N.M.Tripathi - "Sales and Goods Act" • M. C. Kuchhal – Mercantile Law • Avtar Singh – Company Law. • Sreenivasan M.R – Business Laws.

Course Code	22BBA203	Programme Code	BBA2022
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Course Name		Business Communication Skill	
Credits		(2 + 1)	Course Type: Ability Enhancement
Course Objectives		<ul style="list-style-type: none"> To provide an overview of pre-requisites to Business Communication. To provide an outline to effective Organizational Communication. To impart the correct practices of the strategies of effective Business Writing. To underline the nuances of Business Communication. 	
Mapping of Programme Outcome(PO/PSO)		<ul style="list-style-type: none"> To develop critical thinking in students. To enable them to write various forms of Business Communication. To enable the students to write analytically different formats of Inter-departmental Communication. 	
Prerequisites:		<ul style="list-style-type: none"> The student should have the basic knowledge of English. The student should be able to use primary academic writing associated with Business Communication. The students should possess the logical thinking ability. 	
Course Outcomes (CO)		<p>The students are expected to be able to demonstrate a good understanding of:</p> <ol style="list-style-type: none"> effective business writing. effective business communication. research approaches and information collection. effective interpersonal communications. effective reading and writing skills. 	
Unit No.	Contents		
I	Interview and Interviewing Skills : 1.1: Preparing for an Interview. 1.2: Facing an Interview: Techniques. 1.3: Interviewing Techniques. 1.4: Group Discussion.		
	CO: 4		
II	Written Communication Skills: 2.1: Notice: Introduction and drafting of Notices. 2.2: Agenda: Introduction and drafting of Agenda. 2.3: Minutes: Introduction and drafting of Minutes. 2.4: Fax Message.		
	CO: 1,2		
III	Report Writing: 3.1: Meaning of Report Writing. 3.2: Structure of Report Writing. 3.3: Parts of Report Writing. 3.4: Drafting of Report Writing		
	CO:1,4		
IV	Presentation: 4.1: Finding out about the environment. 4.2: Preparing the Text. 4.3: Body of the Presentation. 4.4: Appearance and Posture in Presentations.		
	CO: 3,4		
V	Personal Response : Personal Response in 100 words: (Pollution, Current Affairs, Education)		

	CO:1,4,5	
	References: <ol style="list-style-type: none">1. Urmila Rai, S.M.Rai, ' Business Communication, Himalaya Publishing House.2. Meenakshi Raman , Sangeeta Sharma , 'Technical Communication', Himalaya Publishing House.3. Raman S , Swami R, 'Business Communication', Professional Publications, Madras.4. R. C. Sharma, Krishan Mohan, ' Business Correspondence and Report Writing', Tata McGraw Hill, New Delhi.5. Kaul, 'Business Communication', Prentice Hall, New Delhi.	

Course Code	22BBA204	Programme Code	BBA2022
Course Name	Human Resource Planning & Development (HRPD)		
Credits	(5 + 1)	Course Type: Discipline Specific Elective II	
Course Objectives	<ul style="list-style-type: none"> • Students should capable to links the human resources function and planning to the organization's mission, goals, objectives and strategies. • To make the students understand the importance of Career planning • To make the students understand the importance of HRD Evaluations. • To aware the students with knowledge of Human Resource Development concept and assessing and Implementing HRD Programmes. 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> • The Programme helps students to build and demonstrate leadership, teamwork and social skills And analyze socio and economical environment of business organization. • Communicate effectively in different context & Develop ethical thinking. • Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications. • Learners can pursue careers as financial, Marketing, Human Resourse executive and also develop a better understanding of the above field as this programme gives an in-depth understanding of the essential qualities and areas of expertise required for jobs. • <u>Team spirit: Work collaboratively and productively in group</u> 		
Prerequisites:	<ul style="list-style-type: none"> • The student should have the basic knowledge of Human Resource Management • The Student should be aware concepts of Human Resource Management • The students should posses the logical thinking ability. 		
Course Outcomes (CO)	<p>CO1.It equips the students with the skill set required for job analysis and job design.</p> <p>CO2. Understand the usefulness of human resource planning and career planning.</p> <p>CO3.To provides the students with knowledge of Human</p>		

	Resource Development. CO4. To familiarize the students about the relationship between Management development and HRD	
Unit No.	Contents	Total Hrs 75
I	<p>Unit 1: Human Resource Planning</p> <p>1.1 Meaning, Concept, importance, Need for Human Resource Planning, 1.2 Objectives, Types of HR plan, 1.3 Human Resource Planning Process, 1.4 Benefits of Human Resource Planning, 1.5 Problems/Barriers to Human Resource Planning.</p> <p>CO:2,</p>	15
II	<p>Unit 2: Job Analysis</p> <p>2.1 Job analysis: Meaning, Definition, Features and Purpose. 2.2 Job analysis: Components, Importance 2.3. Job analysis: Process and Methods. 2.4 Job Design: Meaning, Steps and Benefits. 2.5 Difference between Job analysis and Job Design</p> <p>CO:1,</p>	15
III	<p>Unit 3: Career Planning and Development</p> <p>3.1 Career Planning : Meaning, Significance and Need 3.2 Career Planning : Steps and Components 3.3 Career Development: Objectives, Significance, Advantages and Purposes 3.4 Different Stages or Cycles of Career Development Process</p> <p>CO:2, 3</p>	15
IV	<p>Unit 4: Evolution of HRD</p> <p>4.1 Concept and Importance of HRD 4.2 HRD: Element and Process 4. 3 HRD: Role of HRD and HRD Function. 4.4 Role of line managers and supervisors in HRD.</p> <p>CO:1,3</p>	15

V	<p>Unit 5: Management Development:</p> <p>5.1 Management Development: Concept, Need, Characteristics. 5.2 Management Development: Objectives and Process 5.3 Methods Evaluation of Management Development Programme.</p>	15
	CO:1,4	
	<p>References:</p> <ul style="list-style-type: none"> • Urmila Rai, S.M.Rai, ‘ Business Communication, Himalaya Publishing House. • Meenakshi Raman , Sangeeta Sharma , ‘Technical Communication’, Himalaya Publishing House. • Raman S , Swami R, ‘Business Communication’, Professional Publications, Madras. • R. C. Sharma, Krishan Mohan, ‘ Business Correspondence and Report Writing’, Tata McGraw Hill, New Delhi. • Kaul, ‘Business Communication’, Prentice Hall, New Delhi. 	

<https://backup.pondiuni.edu.in/sites/default/files/HRDt200813.pdf>

[1Cover.cdr \(eiilmuniversity.co.in\)](#)

[1Cover.cdr \(eiilmuniversity.co.in\)](#)

[Job Analysis: Meaning, Importance, Components, Methods, Process \(iedunote.com\)](#)
[Career Planning - Definition, Meaning, Components, Steps and Phases | Marketing91](#)

[Career Development - Meaning, Importance, Steps](#) HYPERLINK "<https://www.mbaskool.com/business-concepts/human-resources-hr-terms/1779-career-development.html>"& HYPERLINK "<https://www.mbaskool.com/business-concepts/human-resources-hr-terms/1779-career-development.html>" Example | MBA HYPERLINK "<https://www.mbaskool.com/business-concepts/human-resources-hr-terms/1779-career-development.html>"Skool

[16 Purposes, Benefits, Objectives of Career Development - HYPERLINK](#)
["https://www.careercliff.com/purposes-benefits-objectives-of-career-development-goals/"CareerCliff](https://www.careercliff.com/purposes-benefits-objectives-of-career-development-goals/)

Meaning and Definition of Career

5.2.1 **Important Elements of Career** 5.3 Meaning and Overview of Career Development 5.4 Why Career Development? 5.4.1 **Significance and Advantages of Career Development** 5.4.2 **Purposes and Objectives of Career Development** 5.5 **Different Stages or Cycles of Career Development Process** 5.5.1 **Exploratory Stage** 5.5.2 **Establishment Stage** 5.5.3 **Maintenance Stage** 5.5.4 **Stage of Decline** 5.6 **Issues in Career Development Process** 5.6.1 **Exploratory Stage** 5.6.2 **Establishment Stage** 5.6.3 **Maintenance Stage** 5.6.4 **Decline Stage** 5.7 **Career Anchors** 5.7.1 **Managerial Competence** 5.7.2 **Technical/Functional Competence** 5.7.3 **Security and Stability** 5.7.4 **Creativity and Challenge** 5.7.5 **Freedom and Autonomy** 5.7.6 **Other Anchors** 5.8 **Career Development and Employee Empowerment** 5.8.1 **Issues Involved** 5.8.2 **Indian Scenario** 5.9 **Career Planning and Career Development Process** 5.9.1 **Integration of Career Development Process with Career Stage and Family Issues** 5.9.2 **Developing Career Paths Compatible to Changing Needs** 5.10 **Step of Career Planning Process** 5.10.1 **Preparing Personnel Skills Inventories Contd... and Planning** 94 **Human Resource Development** 5.10.2 **Developing Career Paths** 5.10.3 **Put the Right Man at the Right Place** 5.10.4 **Impart Training** 5.10.5 **Review and Counsel** 5.11 **Future of Career Planning and Development in India – Some Organisational Issues**

Course Code	22BBA204	Programme Code	BBA2022
Course Name	Marketing of Services		
Credits	5+1	Course Type: Discipline specific Elective II	
Course Objectives	<ul style="list-style-type: none"> To provide students with an appreciation of concepts, Importance and techniques of the marketing services. Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes. Students can identify the challenges of Services Management. 		
Mapping of Programme Outcome(PO/PSO)	PSO 1. Critical Thinking: Develop the ability to completely evaluate new ideas, research findings in evaluation to business and Management related issues.\ PSO 3. Team Spirit: Work collaboratively and productively in group.\ PSO 6. Managerial Skills: Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.		
Prerequisites:	<ul style="list-style-type: none"> The Student should have knowledge of services in marketing. The Student should be aware concepts of services marketing The Student should have knowledge about different marketing of service sectors. 		
Course Outcomes (CO)	CO1. The students will be able to provide a theoretical assessing of service marketing. CO2. Students will also gain a working knowledge of service marketing process and concept of promotion & distribution. CO3 Analyze effective application of marketing knowledge to Agriculture, Financial, Educational Services. CO4. To aware the students about the Service market segmentation, target Marketing in Services. CO5. Students can identify the challenges of Services Management.		
Unit No.	Contents		Total Hrs
			75
I	Introduction to service Marketing: 1.1 Concept of service Marketing 1.2 Nature of service Marketing 1.3 Importance of service Marketing 1.4 Characteristics of service Marketing 1.5 Difference between service and good Marketing		12
	CO:1,		
II	Service marketing process 2.1 Service market Segmentation 2.2 Target Marketing in Services 2.3 Positioning and Differentiation in services 2.4 Concept of Promotion 2.5 Concept of Distribution		15
	CO:2,1		
III	The Marketing Mix in service 3.1 The concept of Marketing mix 3.2 The marketing mix Element 3.3 Internal Marketing(supplementary services) 3.4 Strategic Issues in service Marketing		15
	CO: 1, 3		

IV	Marketing of service sector 4.1 Ways of marketing Agriculture services 4.2 Marketing of Financial Services 4.3 Marketing of Hospital Services 4.4 Marketing of Educational services CO:2,4	18
V	Challenge of Services Management 5.1 Sustaining services Quality 5.2 Measuring of service Quality 5.3 GAP Model and Total Quality Management 5.4 Growth in Global service Market CO: 3,5	15
	Textbooks: <ul style="list-style-type: none"> • Sherlekar “Marketing Management” Himalaya Publication House. • V.S. Ramaswami & S. Namakumari “Marketing Management” Macmillian Publication India 	
	References: 1. Philips Kotler “Marketing Management” Pearson Prentice Hall Cundiff and Still “BasicMarketing”	

Course Code	22BBA301	Programme Code	BBA2022
Course Name	Financial Management		
Credits	(5 + 1)	Course Type: Core	
Course Objectives	<ul style="list-style-type: none"> The students to understand the basic financial functions and scope. Students are enabled with the Knowledge in the practical applications of ratios in various business decisions. The student will get thorough knowledge of different type of budget. To find out the technical expertise in maintaining the working capital and enable to prepare working capital statements. To encourage the students about share trading. 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> PO6 - Learners can pursue careers as financial, Marketing, Human Resource executive and also develop a better understanding of the above field as this programme gives an in-depth understanding of the essential qualities and areas of expertise required for jobs. PO8 - The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society. PSO9. Able to pursue advance education in relevant courses. 		
Prerequisites:	<ul style="list-style-type: none"> The students should have the basic knowledge of financial management. The students should need to understand the correlation and inter linkage between different kinds of ratios. The student should have the basic knowledge of calculation of working capital. The students should possess the basic ideas of shares. 		
Course Outcomes (CO)	<p>After the completion of the course, Students will be able to:</p> <ol style="list-style-type: none"> Define and identify the concept of working capital management Students acquired practical skill on cash budgeting Students are able to understand financial and business management Students are able to understand and calculate different ratios. Students are able to know about shares and share market. 		
Unit No.	Contents		Total Hrs
I	Financial Management: - 1.1 Meaning, Definition, 1.2 Objectives of Financial Management 1.3 Functions of Financial Management, 1.4 Aims of financial manager, 1.5 Scope of financial management, 1.6 Roles of financial manager CO:3		17
II	Ratio Analysis: - 2.1 Meaning, definition of Ratio Analysis 2.2 Uses of Ratio Analysis 2.3 Limitations of Ratio Analysis. 2.4 Practical problems on liquidity ratio & Asset management ratio CO:1		17
III	Budgeting:- 3.1 Meaning, Definition 3.2 Scope of budget, 3.3 Types of budgets, 3.4 Practical problems related to cash Budget CO:2		16
IV	Working Capital:- 4.1 Nature of Working capital, 4.2 planning of working capital, 4.3 Determination of working capital, 4.4 Practical problem on determination of working capital CO:1		13
V	Introduction to Shares:- 5.1 Shares, types of shares, 5.2 Dividend, 5.3 Types of dividends, 5.4 Dividend policy, 5.5 Important consideration in Dividend Policy. CO:5		12
	References: 1. L.N.Chopde, D.H.Chadhari, Dr.R.L.Rathi, „Fundamentals of Accounting,“ ShethPublishers Pvt. Ltd., Mumbai. 2. M.E. ThukaramRao, „Advance Accountancy,“ New Age International Publishers. 3. M.Y.Khan, P.K. Jain, “ Financial Management”, Tata McGraw- Hill Publishing Company Ltd. 4. M.C. Shukla, T.S. Grewal S.C. Gupta, „Advance Accounts“, (Volume I), .S. ChandPublications.		

Course Code	22BBA302	Programme Code	BBA2022
Course Name	Entrepreneurship Development		
Credits	(5+1)	Course Type: Core Course	
Course Objectives	<ul style="list-style-type: none"> To introduce the Business world to students. To make the students understand the qualities of successful entrepreneur. To provide the students knowledge of Entrepreneurship. To encourage students to choose entrepreneurship as their career To aware the students about Entrepreneurial challenges & remedies as well facilities To aware the students about the rights & duties of Entrepreneur. To encourage students for Start-Up. 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> Develop functional, managerial, administrative skill. Helps aspirants to acquire knowledge in the field of Business Law/Commercial Law Recognize and understand the ethical and moral responsibility of the individual organization in society. The programme aims to develop professional skills among students and build foundation in accounts, Finance and Ethics which will benefit themselves as well as society. Develop the ability to completely evaluate new ideas, research findings in evaluation business and Management related issues. Recognize and understand the ethical and moral responsibility of the individual organization in society. Create awareness and attitude of concern about environment programme 		
Prerequisites:	<ul style="list-style-type: none"> The student should know about the term Business. The student should have the awareness about entrepreneurship. The student should be aware of the fad of entrepreneurship 		
Course Outcomes (CO)	<p>The students are expected to be able to demonstrate a good understanding of:</p> <p>CO1. Awareness about Entrepreneurship and Concept of Women entrepreneur CO2. Knowledge about the innovations and challenges of entrepreneurial world. CO3. Role of Government and financial institutions in entrepreneurship. CO4. Awareness about the duties & rights of an Entrepreneur. CO5. Role of Entrepreneurship in economic development CO6. Concept & process of startup.</p>		
Unit No.	Contents		To
I	Introduction to Entrepreneurship : 1.1: Concept of Entrepreneurship. 1.2: Meaning and definition of Entrepreneurship. 1.3: Types of Entrepreneur : Innovative, Imitative, Fabian, Drone. 1.4: Functions of Entrepreneur 1.5: Women Entrepreneur.		
	CO:1,2		
II	Entrepreneurship Development: 2.1: Concept of Entrepreneurship Development. 2.2: Factors affecting Entrepreneurship. 2.3: Entrepreneurial challenges. 2.4: Role of Entrepreneurship in economic development 2.5: Theories of Entrepreneurship Development : Economic, Sociologic, Entrepreneurship Innovation.		
	CO:1,5		

III	Innovation and Entrepreneurship : 3.1: Concept of Innovation 3.2: Types of entrepreneurial innovation 3.3: Entrepreneurial process. 3.4: Business opportunities : Identification & selection 3.5: Business Ideas : Generation, Screening & Selection.	
	CO:1,3,5	
IV	Startup & Analysis: 4.1: Meaning of startup 4.2: Concept of Business plan 4.3: Business plan and feasibility analysis 4.4: Process of Business plan formulation	
	CO:1,6	
V	Government & financial institutional support to entrepreneurship 5.1: Role of Government in the motivation & development of Entrepreneurship 5.2: Small scale industries. 5.3: DIC, SIDO, SIDBI, NSIC, NIESBD, Khaadi & Village Industries, Commercial Bank.	
	CO:1,5,6	
	References: <ul style="list-style-type: none"> • S.Anil Kumar and N.Suresh “Production Management & Operation Management” New Age International Publication. • Prof. Deepak Bhivpathaki “Production Management” Everest Publication House. • P.Rama Murthy “Production & Operation Management” New Age International Publication. • K Aswathappa K. Shridhara Bhat “Production & Operation Management” Himalaya Publication House.. 	

Course Code	22BBA303	Programme Code	BBA 2022
Course Name	Monetary System		
Credits	(5+1)	Course Type- Core	
Course Objectives	The course tends to develop the understanding of the Indian Monetary System as well as enables one to learn about the National Income in depth. It also teaches the importance of Public Financial and functions of Money.		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> • PO5 -Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications. • PO6 - Learners can pursue careers as financial, Marketing, Human Resource executive and also develop a better understanding of the above field as this programme gives an in-depth understanding of the essential qualities and areas of expertise required for jobs. • PSO8: Global Citizen: Evolve into a global citizen who understands the duties for the welfare of our society and country. 		
Prerequisites:	<ul style="list-style-type: none"> • The Student should have the basic knowledge of Economics. • The students should aware about basic concept of National Income and finance. 		
Course Outcomes (CO)	<ul style="list-style-type: none"> • CO1. To provide a consolidated analysis of the national Income and Indian monetary system and linkages with economic growth • CO2. To analyze the Monetary Policy in India • CO3. To understand the importance of Inflation with special reference to India • CO4. To understand the Public Finance and functioning with special reference to India. 		
Unit No.	Contents		Total Hours (75)
1.	National Income : 1.1 National Income: Introduction , Definition and Concept , 1.2 Methods of calculating national income 1.3 Difficulties computing national income CO- 1,		15
2	Money: 2.1 Money: Introduction, Definition and Types of Money 2.2 Functions of Money 2.3 Characteristics of good Money 2.4 Role of Money. CO- 1,2		15
3	Monetary system: 3.1 The Gold standard – paper currency standard 3.2 Principles of note issue and systems of note issue 3.3 Essentials of a sound currency system- Paper Gold and SDR CO- 1,2,4		12

4	<p>Inflation and Deflation: 4.1 Inflation: Meaning, Definition and Types of Inflation 4.2 Causes of Inflation and Effects of Inflation, 4.3 Meaning of Deflation; Comparison between Inflation and Deflation</p> <p>CO-3</p>	17
5	<p>Public Finance: 5.1 Public Finance: Meaning, Nature and Scope of public Finance, 5.2 Functions of Public Finance 5.3 Importance of Public Finance 5.4 Difference between Public Finance and Private Finance.</p> <p>CO- 1, 4</p> <p>Text Books: Pathak Bharati (2018) Indian Financial System-Markets, Institutions and Services-5e Frederic S. Mushin (2017) The Economics of Money, Banking and Financial Markets (The Pearson Series in Economics) Devoir Subarea (2016) ‘Who Moved My Interest Rate Penguin Random House India Raghuram G. Rajan (2017) ‘I Do What I Do’ Harpers Collins publishers India’s Banking & Financial Sector in the New Millennium- By Raj Kapila and Uma Kapila-Volume 2 Money, Banking, International Trade & Public Finance-M.L. Jhingan-6 th revised edition</p> <p>Other References: Websites Journals, Working Papers, World Bank and RBI Website and Report</p>	16

Module – 1:

Money: Meaning, definition, functions. Role of money, value of money, theories of Value of money;

quantitative theory, Friedman's restatement of the quantitative theory – Keynes theory of money.

Module – 2:

Monetary system: The Gold standard – paper currency standard – principles of note issue; systems of note issue – essentials of a sound currency system – paper gold or SDR

Module – 3:

International monetary system – Evaluation of International monetary system, Bi – metallion; – classical gold standard – interwar period Bretton woods system – The flexible exchange rate – current

exchange rate regime – fixed vs flexible exchange rates.

Module – 4:

International financial system: Introduction – role of financial markets – participants – elements – forex market – Euro currency market – Euro bond market – forward and future markets for foreign exchange.

Module – 5:

Balance of payment – Balance of Trade, Equilibrium in BOP – Devaluation and Depreciation; Current

and Capital account convertibility – Recent development in foreign capital flows.

Economic Systems: 1 a) Capitalism: Meaning and Features and Advantages of Capitalism 16 b) Socialism: Meaning and Features and of Socialism c) Mixed Economy: Meaning and Features of Mixed of E

Monetary Economy:

Monetary economy refers to the economic system in which money is used as a medium of exchange. It is a monetarised economy in which goods are exchanged indirectly through money; money purchases goods and goods purchase money, monetary economy is the opposite of barter economy where no money is employed and exchange takes place directly between goods and goods. Features are: -

1. Money as an asset: In a monetary economy individuals also use money as an asset like other assets; wealth can be stored in the form of money.
2. Greater Liquidity: Monetary economy has greater liquidity than the barter economy; money is the most liquid asset and is used as a link between the present and the future in a monetary economy. Such a link is absent in a barter economy.

Barter System: Barter means direct exchange of goods. In other words barter refers to exchanging of goods without the use of money. Ex: corn may be exchanged for cloth, house for horses, bananas for oranges, etc.

The barter system has certain advantages: - It is a simple method compared to the modern monetary system which involves complex problems; there is no question of over or under production under the barter system.

Difficulties or Disadvantages of Barter Economy:

- 1) Lack of Co-incidence of wants: The functioning of the barter system requires a double co-incidence of wants on the part of those who want to exchange goods or services. It is necessary for a person who wishes to trade his good or service to find some other person who is not only willing to buy his goods or service, but also possesses that goods which the farmer wants.
- 2) Lack of common measure of values: Another difficulty under the barter system relates to the lack of a common unit in which the value of goods and services should be measured. Even though there is double co-incidence of wants the problem arises as to the proportion in which the two goods should be exchanged, the rate of exchange will be arbitrarily fixed according to the intensity of demand for each other's goods.

3) Indivisibility of certain goods: The barter system is based on the exchange of good with other goods. It is difficult to fix exchange rates for certain goods which are indivisible. A person may desire a horse and the other a sheep and both may be willing to trade. The former may demand more than four sheep for a horse but the other is not prepared to give four sheep and it's not possible to divide the horse, thereby there is no exchange or trade.

4) Difficulty in storing value: Under the barter system it is difficult to store value. As people trade in cattle, grains and other such perishable commodities, it is very expensive and often difficult to store and to present their deterioration and loss over the long period.

5) Difficulty in making deferred payments: In a barter economy it is difficult to make payment in future as payments are made in goods and services. Debt contract are not possible due to disagreement on the part of the two parties on the following grounds: - a) It would often invite controversy as to the quality of goods and services to be repaid; b) the two would often be unable to agree on the specific commodity to be used for repayment.

6) Lack of Specialisation: Another difficulty of the barter system is that it is associated with a production system where each person is a jack of all trades in other words, a high degree of specialization is difficult to achieve under the barter system. Specialization and interdependence in production is only possible in an open-ended market system based on the money economy.

Invention of Money: Money ranks first among man's important inventions and its evolution through time is the epitome of the history of human civilization. The serious shortcomings of the barter system convinced people of the great necessity of finding some alternative efficient method of managing the affairs of the economy. The birth of money came as a manifold blessing to mankind. It was first introduced as the unit of account to value goods and services. The values of different commodities were stated in terms of some chosen central commodity money and the confusion resulting from a senselessly large number of arbitrarily determined separate exchange ratios was removed.

Introduction to Money: Money is an important and indispensable element of modern civilization. In ordinary usage what we use to pay for things is called "Money". To a layman in India rupee is the money, England the pound is the money. While in America the dollar is the money, but the economist these represent merely different units of money. Money is in fact the greatest invention of man. It represents generalized purchasing power. It is presumed that barter system prevails in the primitive moneyless economy. Barter involves the direct exchange of one goods for some quantity of other goods. This system had various difficulties and inconveniences, such as lack of double coincidence of wants, lack of a common measure value indivisibility of certain goods, difficulty in "sharing value" and making a deferred payment etc. these difficulties lead to the invention of money.

According to Robertson: "Commodity which is used to denote anything which is widely accepted in payment for goods and or in discharge of other business obligations"

Definition of Money (Concept): Money is only one among many kinds of financial assets which consumers, business firms, governments and other economic units hold in their asset portfolios, money is a "specie" of a large genus one among the class of things which perform monetary functions in the economy. Ex: Paper currency, while other goods perform one or more functions and non-monetary functions in the economy. The Venn diagram clarifies the position. „A“ is the class of things which perform one or more monetary functions in the economy while „B“ is a class of things included in „A“, which perform all the four monetary functions in the economy.

Approached to the Definition of Money:

□ Conventional Approach: According to this approach, the most important function of money in society is to act as the medium of exchange money is what money uniquely does; it pays for all the goods and services that are transacted in the community. Geoffrey Crowther has stated that money is "Anything that is generally acceptable as a means of exchange (as a means of settling debts and at the same time acts as a measure and a store of value)". Thus, anything can be money if it is generally acceptable by the community in payment for anything. According to Raymond P. Kent "Money is anything that is commonly used and generally accepted as a medium of exchange or as a standard of value" the definition of a money includes only the currency and the demand deposits in commercial banks as constituting the supply of money. That is $M=C+D$; it excludes time deposits in commercial banks and postal savings bank deposits. The reason for excluding the time deposits from the aggregate money supply is that such deposits must be converted into either currency or demand deposits before these can be spent. Many other assets like short-term treasury securities. Price commercial paper, savings

bonds etc. possess high liquidity is as much as these can be converted into cash or demand deposits with little loss or risk. Thus, it is argued that if time deposits are included in the money supply there is no justification for excluding all these other near-liquid assets from the money supply.

Chicago Approach: The Chicago approach to the concept by Chicago economists have adopted a broader definition of money by including in it, besides the currency and demand deposits placed with the commercial banks (fixed interest bearing deposits). Chicago approach to the definition of money since the commercial bank time deposits are not directly spendable, these do not function directly as a medium of exchange in the economy. Ex: If a person owns a fixed time deposit receipt worth Rs. 10,000 in a commercial bank and wants to use it to buy a refrigerator, he must first exchange his time deposits for currency or demand deposit which can be used to make the payment for making the purchase of the refrigerator. The economists of the Chicago school have advanced two reasons for including the time or term deposits placed with the commercial banks in their definition of money. In practice, the time deposits are almost as readily available for spending as are the demand deposits or currency, since most commercial banks make the time deposits available to their customers on demand, although they may require a waiting period of 30 to 60 days. In India, time deposits are encashable when money is needed by the deposit-holders provided they are willing to forgo a very small part of interest income accrued on such deposits.

□ **Gurley and Shaw Approach:** According to the Gurley and Shaw approach, currency and demand deposits are just two among the many claims against the financial intermediaries. They have emphasized the close substitution relationship between currency, demand deposits, commercial bank time deposits, savings bank deposits, shares, bonds, etc. all of which are regarded as alternative liquid store of value by the public. The Gurley and Shaw approach is superior to the Chicago approach because unlike the Chicago approach in which currency, demand deposits and time deposits all have been lumped together, the Gurley and Shaw approach refuses to lump the currency, bank deposits and close substitutes together, instead, it circumvents the problem of making arbitrary assumptions regarding the degree of substitutability by assigning the weights to different assets on the basis of their closeness to means of payment.

□ **Radcliffe Definition:** The Radcliffe Committee defined money as “note plus bank deposits”. It includes as money only those assets which are commonly used as media of exchange. Assets refer to liquid assets by which it means the monetary quantity influencing total effective demand for goods and services. This is interpreted widely to include credit. Thus the whole liquidity position is relevant to spending decisions. (Bank deposits, selling an asset, by borrowing or receipt of income.)

□ **Central Bank Approach:** This approach, which has been favored by the central banking authorities, takes the broadest possible view of the money as though it were synonymous with credit funds lend to the borrowers. The supporters of the central bank approach have argued that similarity between money and the other means of financing the purchases justifies the use of broader concept of money measurable or immeasurable. Consequently, money is identified with the credit extended by a wide variety of sources. The reason for indentifying money with credit used in the broadest possible sense of the term lies in the central bank’s historic position that the “total credit availability” constitutes the key variable for regulating the money.

Evolution of Money: The word money is derived from the Latin word “Moneta” which was the surname of the Roman Goddess of Juno in whose temple at Rome, money was coined. The origin of money is lost in antiquity; even the primitive man has some sort of money. The type of money in every age depended on the nature of its livelihood. In a hunting society, the skins of wild animals were used as money. The pastoral society used livestock, whereas the agricultural society used grains and foodstuffs as money. The Greeks used coins as money.

Course Code	22BBA306	Programme Code	BBA2022
Financial Market & Services			
Credits	2+1	Course Type: Skill Enhancement	
Course Objectives	1) The objective of this course is to develop understanding about the Financial Market and their impact on a firm. 2) This course to provide knowledge about Financial Market for the helps to acquiring funds for firm & Investment 3) To understand financial services like banking, insurance, mutual funds or financial services.		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> Learners can pursue careers as financial, Marketing, Human Resource executive and also develop a better understanding of the above field as this programme gives an in-depth understanding of the essential qualities and areas of expertise required for jobs. Students get opportunities to explore many career paths not only in investment, portfolio management, stock market, security analysis and capital market analysis, accounting field, financial field etc. Managerial Skills: Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies. Team Spirit: Work collaboratively and productively in a group. The Programme helps students to build and demonstrate leadership, teamwork and social skills and analyze socio and economical environment of business organization. 		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of Financial Market & services. The student should have knowledge of the Financial system. 		
Course Outcomes (CO)	The students are expected to be able to demonstrate a good understanding of: <ol style="list-style-type: none"> Design service quality measurements to build customer loyalty and evaluate the effectiveness, efficiency of customer service offerings. Students would be able to learn Evolution of Financial Services - Fund based and Non-fund based for Financial Service Students would be able to learn Marketing of Financial Services and Risk in Service Market. Students would be able to learn Mutual Funds and Merchant Banking, Students would be able to learn Portfolio Management, Leasing, Venture Capital, Credit They are able to recognize the role and functions of RBI, IRDA and SEBI as a regulatory Institution. Students learn about Insurance and Financial risk. 		
Sr.No	Contents		Total Hrs (45)
I	Financial System and Market: 1.1 Concept of financial system and market 1.2 Functions of financial system in India 1.3 Financial system and economic development 1.4 weakness of Indian financial system 1.5 Regulatory framework for financial services: SEBI,RBI, IRDA. CO:1,6		09
II	Financial market: Money market 2.1 Meaning & Definition of Money market 2.2 Importance, Instruments. 2.3 Functions of Money Market capital market 2.4 concept of primary market & Secondary market, 2.5 Difference between Money market and Capital market. CO:3,4		10
III	Financial Services: 3.1 Meaning of Financial Services 3.2 Importance Financial services 3.3 Meaning Mutual Funds 3.4 Types of Mutual Funds 3.5 Concept of leasing and Types of lease CO:2,3,4		10
IV	Introduction to Banking Services: 4.1 Concept of Banking Services 4.2 Concept Credit Rating and Credit cards 4.3 Introduction Merchant Banking 4.4 Objective Merchant Banking CO:2,3,5		08
V	Other Services: 5.1 Insurance: Introduction, 5.2 Types of Insurance 5.3 Concept of venture capital 5.4 Management of Risk in Financial services. CO:3,5,7		08
	References: Himalyala publishing House, Global business finance", Bhalla V.K. Himalyala publishing House, Financial market and services", Gordan And Natraja		

Course Code	22BBA307	Program Code	BBA2022
Course Name		Environment Science and Disaster Management	
Credits	2	Course Type: Life Skill Course	
Course Objectives		<ul style="list-style-type: none"> To Create Awareness about the Environment among the Students. To impart basic knowledge about the Environment and its applied problem. To develop an attitude of concern for the Environment. To Provide students an exposure to disasters, their types and causes. To ensure that students begin to understand the relationship between vulnerability, disasters, disaster prevention and Risk Reduction. To enhance awareness and to develop rudimentary ability to respond to their surroundings with potential disaster response in areas where they live, with due sensitivity. 	
Mapping of Programme Outcome(PO) and Programme Specific Outcome (PSO)		Po2: Recognize and understand the ethical and moral responsibility of the individuals and organization in society. Create awareness and attitude of concern about environment programme Po5: Recognize and understand the ethical and moral responsibility of the individuals and organization in society.	
Prerequisites		Basic awareness about Environment Protection and conservation.	
Course outcomes (CO)		The Student Will CO 1: Be able to understand Environmental issues and their causes. CO2: Gain knowledge of Ecosystem, Biodiversity, Environmental Pollution and control. CO3: Achieve awareness about Environment Protection and conservation. CO4: Gain Knowledge about disasters, their types, causes, and impacts. CO5: Be able to understand the relationship between vulnerability, disasters, disaster prevention and Risk Reduction. CO6: Be achieve awareness and to develop rudimentary ability to respond to their surroundings with potential disaster response in areas where they live, with due sensitivity.	

Units	Contents	Total Hrs:30
I	The Multidisciplinary Nature of Environmental Studies: Definition, Scope and importance, Need for Public Awareness. Social Issues and the Environment: Population Explosion, Sustainable Development, Water Conservation, Global warming, Acid-rain, Environment Protection Act. Mapping of CO : CO1,CO2	6
II	Ecosystem, Biodiversity and its Conservation: Ecosystem- Concept of Ecosystem, Structure and function of Ecosystem, Forest ecosystem, Desert ecosystem. Biodiversity: Introduction- Definition, Genetic, Species and Ecosystem diversity, Values of diversity, Hotspots of biodiversity, Threats to biodiversity, Conservation of biodiversity, In-situ and Ex-situ conservation. Mapping of CO: CO2	6
III	Environmental Pollution and Control: Definition, Causes, effects and control measures of Air Pollution, Soil Pollution, Water Pollution, Noise Pollution, Thermal Pollution, Solid Waste Management. Mapping of CO: CO3	6
IV	Introduction to Disasters: Definitions and Concepts of Disaster, Hazard, Vulnerability, Capacity, Risks. Classification of Disaster, Causes, Impacts (including social, economic, environmental, health, psychosocial, etc.) Differential impacts – in terms of caste, class, gender, age, location, disability, Pandemics, Climate change. Mapping of CO: CO4	6
V	Approaches to Disaster Risk Reduction: Disaster Management Cycle- Its analysis, Phases. Prevention, Mitigation and Preparedness. Factors affecting Vulnerabilities. Structural and Non-structural measures, Roles and responsibilities of- community, States, Centre and other Stake-holders.	6

	Disaster Management Act.	
	Mapping of CO: CO2,C05	
	<p>Text Books :</p> <ol style="list-style-type: none"> 1. Prof. K. J. Gawai, Environmental Studies, Sanskar publications. 2. Environmental Studies, Mr. D.L. Bhade, Mr. S.B. Sonone, Pioneer publications. 3. Gupta Anil K. Seerja S. Nair, 2011 Environmental knowledge for Disaster Risk Management, NIDM, New Delhi. 4. KapurAnu 2010:Vulnerable India: A Geographic Study of Disasters, IIAS and Sage Publishers, New Delhi. 	
	<p>References :</p> <ol style="list-style-type: none"> 1. Agarwal, K.C. Environmental Biology, Nidi Publ.Ltd. Bikaner. 2. Brunner R.C. ,1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p Clark R.S., Marine Pollution, Clanderson Press Oxford (TB) 3. De A.K. Environmental Chemistry, Wiley Eastern Ltd. 4. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press 2000. 5. Andharia J., Vulnearability in Disaster Discourse , JTCDM, Tata Institute of Social Sciences Working Paper No.8, 2008. 6. Govt.of India: Disaster Management Act, 2005, Government of India, New Delhi. 	

Course Code	22BBA401	Programme Code	BBA2022
Course Name	Cost Accounting		
Credits	5+1	Course Type : core	
Course Objectives	<ul style="list-style-type: none"> • Practices in different kind of business activities are being accounting to ensure efficiency • It includes capital budgeting, portfolio, operation, and investment planning and other related area. • The basic objective of the course is to equip the students with the understanding of accounting concept • The course is designed so that the students can understand the scientific preparation of transaction with relevant interpretation. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO1. Develop functional, managerial, administrative skill.</p> <p>PO5- Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications.</p> <p>PO8 - The programme aims to develop professional skills among students and build a strong foundation in communication, accounts, Finance and Ethics which will benefit themselves as well as the society.</p> <p>PSO9- Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Taxation, Marketing, Management, Economics, Environment etc</p>		
Prerequisites:	<ul style="list-style-type: none"> • The students should have the basic knowledge of Basics of cost Accounting. • The student should be aware about basic concepts of cost Accounting. 		
Course Outcomes (CO)	<p>CO1- Students will demonstrate strong conceptual knowledge in the functional area of cost Accounting.</p> <p>CO2-Students will demonstrate effective understanding of relevant functional areas of financial management and its application.</p> <p>CO3- Students will demonstrate analytical skills in identification and resolution of problems pertaining to Cost Accounting</p>		
Unit No.	Contents		Total Hrs (75)
I	Cost Accounting: 1.1 Cost Accounting: Meaning, Nature & usefulness 1.2 Cost Accounting Limitation ,Advantages , Objectives 1.3 Cost Concept & Classification , 1.4 Costing :- Types & Method , Element of cost		16

	CO1, CO3	
II	<p>Cost Sheet:</p> <p>2.1 Cost Sheet :Meaning, Concept 2.2 cost sheet :Objectives& features 2.3. Problem on cost sheet 2.4 Break even Analysis- Meaning ,Uses, limitation 2.5Problem on BEP & Marginal costing</p>	14
	CO1, CO2	
III	<p>Standard Costing:</p> <p>3.1 Standard Costing :Meaning, Definition , advantages, 3.2 Types of variance analysis 3.3 Material, Labour 3.4 Problem on Material Variance Analysis</p>	15
	CO2, CO3	
IV	<p>Budget & Budgetary control:</p> <p>4.1 Meaning of budget,& budgetary control , 4.2 Limitation, Uses, advantages , disadvantages, objectives 4.3 difference between flexible & cash Budget 4.4 Problem on Flexible budget</p>	15
	CO1, CO3	
V	<p>Cost Audit :</p> <p>5.1 Cost Audit Meaning, Importance , objectives. 5.2 Cost Audit :Merits Demerits & Scope 5.3Techniques of Cost Audit 5.4 Types of cost Audit 5.5 Cost Audit Programs, 5.6 Distinguish Between Financial and cost Audit</p>	15
	CO1, CO2,CO3	
	<p>Textbooks:</p> <ul style="list-style-type: none"> • R.L Gupta & M. Radhaswamy, Advanced Accountancy, • Sultan Chand & Sons. P.C. Tulsian, Financial Accounting • New Age International M.E. Thukaram Rao, Cost Accounting &Mangement. 	

Course Code	22BBA402	Programme Code	BBA2022
Course Name	Business Ethics & Corporate Social Responsibility		
Credits	(5+1)	Course Type: Core	
Course Objectives	<ul style="list-style-type: none"> To promote ethical practices in business and provide Indian ethical experiences. The purpose of this course is to enhance students' capacity to "think, act and lead" ethically. The objective of this course is to aware students about social corporate responsibility. 		
Mapping of Programme Outcome (PO/PSO)	<ul style="list-style-type: none"> PO3- The Programme helps students to build and demonstrate leadership, teamwork and social skills and analyze socio and economical environment of business organization. PO4. Communicate effectively in different context & Develop ethical thinking. PO8 - The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society. PSO 4. Social Responsibility and awareness: Recognize and understand the ethical and moral responsibility of the individuals and organization in society. Create awareness and attitude of concern about environment programme. PSO 5. Global Citizen: Evolve into a global citizen who understands the duties for the welfare of our society and country. 		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of ethical practices in India. The students should be well aware about Indian values, ethics and ethical practices in business. 		
Course Outcomes (CO)	<ol style="list-style-type: none"> Students would know the basic concept of ethics. Students would be able to learn of Ethical behavior and its importance. Students would be able to learn Indian mythological concepts based on ethics. Students would be able to understand different concepts of ethics from legends. Students would be able to learn applications of ethical issues in different areas of business. They are able to understand corporate governance and its model. Student would learn responsibility of corporate toward society. 		
Sr.no	Contents		Total Hrs 75
I	Introduction to Business Ethics: 1.1 Introduction and definition of Business Ethics, 1.2 Features of Business Ethics, 1.3 Principals of Business Ethics, 1.4 Types of Business Ethics, 1.5 Importance of Ethics, 1.6 Factors affecting Business Ethics.		16
	CO:1,2		
II	Indian Ethical Experience: 2.1 Lessons in Management from Lord Krishna, 2.2 Ethics from Dasbodh, 2.3 Ethical Concepts from Kautilya's Arthshastra, 2.4 Lokmanya Tilak's Geeta Rahasya and Management.		14
	CO: 3,4		
III	Application of Business Ethics and Issues: 3.1 Application and Issues in Marketing, 3.2 Finance and Human Resource, 3.3 Ethics in Advertising, 3.4 Patents, Copyrights and Business, 3.5 Importance and value of Ethics in global change.		16
	CO:5		
IV	Corporate Governance: 4.1 Meaning and definition of Corporate Governance, 4.2 Need of Corporate Governance, 4.3 Importance of Corporate Governance, 4.4 Models in Corporate Governance, 4.5 Roles in Corporate Governance.		15
	CO:6		
V	Corporate Social Responsibility (CSR): 5.1 Meaning, definition 5.2 Need of CSR, 5.3 Benefits of CSR, 5.4 Consumer protection and Business Ethics, 5.5 Implementation of CSR.		14
	CO:7		
	Reference Books- <ul style="list-style-type: none"> Bhatia S.K., "Business Ethics and Corporate Governance". Deep & Deep Publication. Gupta Anand Das, "Business Ethics: Text & Cases". Springer India. Pherwani Gautam, "Business Ethics". Everest Publication. Rao, "Business Ethics & Professional Values". Excel Books. Agalgatti, „Business Ethics“. Nirali Prakashan. 		

Course Code	22BBA403	Programme Code	BBA2022
Course Name	International Financial Management		
Credits	(5+1)	Course Type: Core	
Course Objectives	<ul style="list-style-type: none"> The objective of this course is to develop understanding about International Financial Management and how it will be helpful for a firm. To make the students understand the basic concept of International Financial Management Understand the various stages of expansion overseas that multinational corporations utilize in order to benefit from globalization. Describe the international monetary system and the foreign exchange markets. 		
Mapping of Programme Outcome(PO/PSO)	PSO8- Global Citizen: Evolve into a global citizen who understands the duties for the welfare of our society and country. PSO3- Team Spirit: Work collaboratively and productively in a group. PO2- Students evaluate different business problems using analytical, creative and Integrative abilities also inculcate a global mindset. PO3- The Programme helps students to build and demonstrate leadership, teamwork and social skills And analyze socio and economical environment of business organization.		
Prerequisites: :	<ul style="list-style-type: none"> The student should have the basic knowledge of International Financial Management. The student must be aware about the basic techniques of theories and practices of International Financial Management. The student should have knowledge about the International financial Institution. 		
Course Outcomes (CO)	CO1- To understand the international financial reporting standards. CO2- Understand international capital and foreign exchange market CO3-Identify and appraise investment opportunities in the international environment. CO4-They are able to understand the various International accounting treatments for different asset and liabilities. CO5- Develop strategies to deal with other types of country risks associated with foreign operations CO6- Students will be able to prepare the income statements and know the income and expenses of the organization. CO8-To give the knowledge about foreign market and their risk.		
Sr.No	Contents		Total Hrs (75)
I	Introduction To International Financial Management: 1.1 Multinational Financial Management – An Overview 1.2 International Monetary system objective International Monetary & Financial system: 1.3 Evaluation of Monetary & Financial system 1.4 The Importance of International financial management 1.5 Risk of International finance- Goals of MNC CO:1,4		14
II	International Financial Institution: 2.1 Overview International Monetary Fund 2.2 Objective International Monetary Fund World Trade Organization (WTO) 2.3 Functions and Policies of WTO 2.4 Objective of WTO Balance of Payment (BOP): 2.5 Definition and Meaning of balanced of payment 2.6 Components of Balance of Payment. CO:2,3,5,7		15
III	Foreign Exchange Market: 3.1 Foreign Investment Institutions 3.2 Instruments foreign Investment 3.3 Types of transactions and Settlements Dates Foreign Exchange Market – 3.4 Introduction 3.5 Function and Structure of the Forex markets. 3.6 Types of Transactions and Settlement Dates CO:2,5,7		14
IV	International Financial Markets and Instruments 4.1 GDR's, ADR's, FII – Their role in Indian Capital Market. 4.2 International Bond & Equity market. International Financial Instruments: 4.3 Foreign Bonds & Eurobonds. 4.5 International Money Markets 4.6 International Banking services CO:3,4,8		14
V	Foreign exchange risk Management: 5.1 Introduction of foreign exchange risk 5.2 Importance of Foreign Exchange Risk. 5.3 Types of Foreign Exchange Risk, Foreign Market: 5.4 Forward Market- 5.5 Futures Market CO:5,8,9		18

	<p>References:</p> <ul style="list-style-type: none">● Reference Books- Apte P.G. – „International Financial Management“, McGraw-Hill Companies, New Delhi.● Sharan Vuptakesh – „International Financial Management“, PHI Learning Pvt. Ltd, New Delhi.● Ramachandra. K. & Chandrashekara. B. – „International Finance“, Himalaya Publishing House, Banglore.	
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Course Code	22BBA501	Programme Code	BBA2022
Course Name	Research Methodology		
Credits	(5 + 1)	Course Type:	Core
Course Objectives	<ul style="list-style-type: none"> The primary objective of this subject is to acquaint students with fundamentals of Research To develop an understanding of various Research Design , Techniques and Process of Research 		
Mapping of Programme Outcome (PO/PSO)	<p>PO2 -Students evaluate different business problems using analytical, creative and integrative abilities also inculcate a global mindset.</p> <p>PSO 1. Critical Thinking: Develop the ability to completely evaluate new ideas, research findings in evaluation to business and Management related issues.</p> <p>PSO 8. Obtain an understanding of how to undertake qualitative & quantitative research & apply this knowledge in the context of independent research work.</p> <p>PSO 9. Able to pursue advance education in relevant courses.</p>		
Prerequisites:	<ul style="list-style-type: none"> The Students should know basic concepts used in Research and Social Research The student should understand the importance of research in the business. The students should know the process of research. 		
Course Outcomes (CO)	<ol style="list-style-type: none"> Understand the various objectives of foundation of research and review of literature. Students will be enough capable to prepare questionnaire. Widely analysis the various classifications of research and evaluation and experimental research statistical method and research survey . Identify the various issues in research planning and sampling techniques. Students will be enough capable to prepare research report. 		
Unit No.	Contents	Total Hrs 75	
I	<p>Research:</p> <ol style="list-style-type: none"> 1.1 Introduction & Definition of research 1.2 Scope of Research, 1.3 Objective of Research, 1.4 Research Process, 1.5 Definition of Research Design 1.6 Types of Research Design <p>CO:1</p>	14	
II	<p>Data collection:</p> <ol style="list-style-type: none"> 2.1 Introduction to Data Collection, 2.2 Sources of Data Collection, 2.3 Qualitative technique of Data Collection; 2.4 Tabulation of Data 2.5 Types of Tabulation. <p>CO:2</p>	15	
III	<p>Sampling & Rating:</p> <ol style="list-style-type: none"> 3.1 Meaning of sample, 3.2 Process of sampling, 3.3 Sampling Methods, 3.4 Probability sampling and non-probability sampling, 3.5 Rating Meaning & Definition 3.6 Types of Rating <p>CO:1,4</p>	16	
IV	<p>Data analysis & hypothesis:</p> <ol style="list-style-type: none"> 4.1 Meaning of Data analysis, 4.2 Conclusions Meaning 4.3 Suggestion Concept 4.4 Hypothesis:- concept and characteristics, 4.5 Tests of hypothesis. <p>CO:3</p>	16	
V	<p>Report writing:</p> <ol style="list-style-type: none"> 5.1 Introduction to computer Packages, 5.2 Precautions for writing research report. 5.3 Layout of Research Report, 5.4 Qualities of Good Research Report. <p>CO:5</p>	14	
	<p>Reference Books-</p> <ul style="list-style-type: none"> Kothari. C.R,“Research Methodology: methods and Techniques”,New age International Publication. DixitManoj,“Research Methodology”, New Royal Book Company. Khan J.A,“Reseaech Methodology”, APH, Publication Corporation, New Delhi. RajendrakumarC.“Research Methodology”, APH, Publication corporation, New Delhi. Murthy S.N.,BhojannaU,“Business Research Method”,Himalaya Publishing House. 		

Course Code	22BBA502	Programme Code	BBA2022
Course Name	Business Taxation		
Credits	(5+1)	Course Type: Core	
Course Objectives	<ul style="list-style-type: none"> The objective of this course is to develop understanding about income tax. To create the awareness about amendments related to income tax. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO5. Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications.</p> <p>PO8. The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society.</p> <p>PSO5. Accounting Knowledge: Allows students to obtain knowledge and skill require managing and handling accounting and Financial Management activities in different firms, industries and organization.</p> <p>PSO7. Able to pursue advance education in relevant courses.</p>		
Course outcomes	<ul style="list-style-type: none"> Students can understand the basic concepts and definitions under the Income Tax Act,1961. To Acquire knowledge about Computation of Income under salary and House Property of Income Tax Act,1961 Student can recognize the possible opportunities for tax saving and tax planning. Students know about Tax Planning and Tax Management Students are able to answer about the basics of income tax. They are able to computation of GST 		
Unit No.			Total Hours (75)
I	Direct Tax 1.1 Direct Tax: Meaning, Types and Principles 1.2 Residential Status of individual and Company 1.3 Income Tax Act-1961: Meaning , Concepts and Definitions of- Income, Person, Assesses, Assessment year, Pervious year, Exempted income,Residential Status of an Assessee,Capital and Revenue Income and expenditure.		12
II	Income form Salary- 2.1 Alient features, meaning of salary 2.2 Allowances and tax Liability-Perquisites and their Valuation 2.3 Deductions from salary 2.4 Computation of Income from Salary		18
III	Income from House Property – 3.1 Basis of Chargeability-Annual Value-Self occupied and let out property- 3.2 Deductions allowed 3.3 Computation of Income from House Property		15

IV	Goods & Service Tax (GST) 4.1 Meaning and History of GST 4.2 Objectives and Advantages of GST 4.3 Components of GST 4.4 Computation of GST	15
V	Tax Planning : 5.1 Tax Planning - Meaning and Importance 5.2 Tax planning with respect to Purchase of asset by own Funds. 5.3 Tax planning with respect to Purchase of asset by Borrowed Funds. 5.4 Tax planning in respect of Business 5.5 Tax considerations with respect to various management decisions	15

Unit I:
Introduction of Income Tax

1. i) Basic Concepts of Income Tax, Meaning & Definition of Assesses, Assessment Year, Previous Year, Gross Total Income, Types of Assesses, Income Exempt from tax, Capital & Revenue Expenditure. Agricultural Income.
2. ii) Income Tax Slab Rates, Rebates, Income which do not form part of total Income
3. iii) Deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U. **(Theory & Numericals)**

Unit II:
Income from Salary

- i) Definition of Salary, Allowances, Types of Allowances, Taxable Allowances, Tax Free Allowances, Partly Taxable Allowances,
- ii) Perquisites, Types of Perquisites, Taxable Perquisites, Tax Free Perquisites,
- iii) Types of Provident Fund, Tax treatment of P.F, E.P.F., Superannuation Fund and Computation of Salary Income/Taxable Salary and tax liability. **(Theory & Numericals)**

Unit II Income from House Property

i) Meaning of Annual Value, Fully exempted income of house property, deemed owner.

ii) Deduction from income from house property, unreleased rent, computation of income from house property. **(Theory & Numericals)**

Unit IV : Residential Status

1. i) Residential Status and its effects on Tax incidence: Residential status of Individual, HUF, Firm & Association of Person, Company, Basic Conditions & Additional Conditions.
2. **ii) Income from Other Sources**

Income specifically included under the head of other sources, specified income, casual income, deduction allowed from the income of other sources, computation of income from other sources. **(Theory & Numericals)**

Books Recommended :

1. Ahuja G. K. and Ravi Gupta :- Systematic Approach to Income and Central Sales tax, Bharat law house, New Delhi.●
2. Singhania V. K. :- Direct taxes :- Law and Practice, Taxman's publication, Delhi.●
3. Jain K. C., Gour V. P., Narang D. B. :- Direct taxes Kalyani Publishers, Delhi.●
4. Datey V. S. :- Indirect taxes law and Practice, Taxman, New Delhi, customs and excise Law Time - various issues.●
5. Dr. V. Upgade and Shende Dr. A. K. Income Tax, Anuradha publication, Nagpur.●

University of Pune (Pattern – 2008)

w.e.f. 2009 B.B.M. Semi. – IV

Subject: Business Taxation (405)

Objectives: 1. To understand the basic concepts and definitions under the Income Tax Act,1961. 2. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961. 3. To Acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities. 4. To Prepare students Competent enough to take up to employment in Tax planner.

Sr. No

Topic No. of Lectures

UNIT 1

Income Tax Act-1961. (Meaning ,Concepts and Definitions) Income, Person, Assesses, Assessment year, Pervious year, Agricultural Income, Exempted Income, Residential Status of an Assessee, Fringe benefit Tax, Tax deducted at Source, Capital and Revenue Income and expenditure.

12

UNIT 2 Computation of Taxable Income under the different heas of Income.

- a. Income from Salary- salient features, meaning of salary, Allowances and tax Liability-Perquisites and their Valuation Deductions from salary.(Theory and Problems)
 - b. Income from House Property - Basis of Chargeability-Annual Value-Self occupied and let out property- Deductions allowed (Theory and Problems)
 - c. Profits and Gains of -Definitions, Deductions expressly allowed and Business and professions disallowed (Theory and Problems)
 - d. Capital Gains - Chargeability-definitions-Cost of Improvement Short term and long term capital gains-deductions (Theory only)
 - e. Income from other sources - Chargeability-deductions-Amounts not deductible. (Theory only)
- 12

UNIT 3 Computation of Total Taxable Income of an Individual. Gross total Income- deductions u/s-80(80ccc to 80 u) Income Tax calculation- (Rates applicable for respective Assessment year) Education cesses. 12

UNIT 4 Miscellaneous : Tax deducted at source-Return of Income-Advance payment of Tax methods of payment of tax-Forms of Returns-Refund of Tax.(Theory) 12

UNIT 5 Income Tax Authorities : Organization structure of Income Tax Authorities/Administrative and Judicial Originations) Central Board of Direct Tax (Functions and powers of various Income Tax Authorities) 22

Recommended Books : 1. Direct Taxes : Law & Practice, Dr. V. K. Singhania 2. Direct Taxes : T Manoharan 3. Direct Taxes : Girish Ahuja & Ravi Gupta 4. Direct Taxes : Lal & Vashisth 5. Practical Approach to Income Tax : Girish Ahuja & Ravi Gupta

Link for GST theory

[Goods and Services Tax \(GST\) What is GST in India? Indirect Tax Law Explained \(cleartax.in\)](https://www.clear-tax.in/gst-what-is-gst-in-india/)

Course Code	22BBA503	Programme Code	BBA2022
Course Name	Consumer Behaviour		
Credits	(5+1)	Course Type: Disciplinary Specific Elective	
Course Objectives	<ul style="list-style-type: none"> To make students understand the concept of consumer buying behaviour To make students understand the various influences on consumer behaviour To provide the students knowledge of consumer decision making To aware the students about the need of involvement as a consumer 		
Mapping of Programme Outcome(PO/PSO)	<p>PO3- The Programme helps students to build and demonstrate leadership, teamwork, Social skills And analyze socio and economical environment of business organization</p> <p>PSO1-Management knowledge and Skill: Acquire adequate knowledge principles, theory and models of business management, Accounting, Marketing and Human Resource. They acquire Managerial Skill to makes business decision capability to interact and motivate and understand concept, develop ideas and in strategies.</p> <p>PSO7: Able to pursue advance education in relevant courses.</p> <p>PO6 - Learners can pursue careers as financial, Marketing, Human Resource and also develop a better understanding of the above field as this programme give depth understanding of the essential qualities and areas of expertise required for</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should know the concept of consumer & customer The student should have the awareness about the buying ways The student should have knowledge about buyer & seller 		
Course Outcomes (CO)	<p>The students are expected to be able to demonstrate a good understanding of:</p> <p>CO1. Importance of consumer behavior and concept of consumer behavior. CO2. Ways of analyzing consumer, Consumer attitude & change in attitude CO3. Consumer involvement levels. CO4. Influences on consumer decision making process CO5. Ways of buying and Knowledge about diffusion of innovation</p>		
Unit No.	Contents		Total
I	<p>Introduction of Consumer Behaviour :</p> <p>1.1: Concept of consumer behaviour. 1.2: Difference between consumer & customer. 1.3: Importance of consumer behavior study in the field of marketing 1.4: Market segmentation : Concept, Advantages, Types 1.5: Consumer Research</p> <p>CO:1,2</p>		
II	<p>Individual determinants of consumer behaviour :</p> <p>2.1: Personality & self : Meaning of personality, Influence on purchase decisions 2.2: Motivation & Involvement : concept, ways of motivating consumer, levels of consumer involvement 2.3: Learning & memory : Meaning & principal elements of learning, characteristics of memory system 2.4: Consumer Attitude : meaning, Consumer attitude & attitude change</p> <p>CO:2,4</p>		
III	<p>External determinants of consumer behaviour :</p> <p>3.1: Culuture 3.2: Subculuture 3.3: Social class 3.4: Rference group</p>		

	CO:1,5	
IV	Consumer Decision Making Behaviour : 4.1: Concept 4.2: Consumer decision making process 4.3: Types of buying behaviour : Complex, Dissonance reducing, Habitual, Variety seeking 4.4: Consumer behaviour models: Howard Sheth model, Nicosia model CO: 1,5,6	
V	Diffusion of Innovation 5.1: Meaning of diffusion of innovation 5.2: Process of diffusion of innovation 5.3: Types of Innovation 5.4: Concept of Opinion Leadership CO:1,6	
	References: <ul style="list-style-type: none"> • Schiffman Leon G., Kanuk Leslie Lazer, Kumar S. Ramesh, "Consumer Behavior". Pearson. • M. Khan M., „Consumer Behavior“, New Age International. • Jain P.C. and Bhatt Monika, „Consumer Behavior in Indian Context“, S Chand Limited. • Kumar S. Ramesh, „Consumer Behavior & Branding Concept: Readings and Cases“. Pearson 	

Course Code	22 BBA	Programme Code	BBA 2022
Course Name	Organization Behavior and Change		
Credits	5+1	Course Type : DICIPLIN SPECIFICS ELECTIVE-1	
Course Objectives	<ul style="list-style-type: none"> • To enable the students to learn Business enterprise system and how it is organized and managed. • To provide the students with latest developments, theories and principles of various behavioral aspects in Organization. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO3- The Programme helps students to build and demonstrate leadership, teamwork and social skills And analyze socio and economical environment of business organization.</p> <p>PO8 - The programme aims to develop professional skills among students and build a strong foundation in communication, accounts, Finance and Ethics which will benefit themselves as well as the society</p> <p>PSO4: Social Responsibility and awareness: Recognize and understand the ethical and moral responsibility of the individuals and organization in society. Create awareness and attitude of concern about environment programme.</p> <p>PSO6: Legislative Knowledge: Develop the ability to apply the Legislative Knowledge in business as well as to make the pupils aware about the basic laws related to general commercial transactions.</p>		
Prerequisites:	<ul style="list-style-type: none"> • The student should have the basic knowledge of Management Concepts. • The student should be aware about behavior in Organization and Organization structure. 		
Course Outcomes (CO)	<ul style="list-style-type: none"> • They capable to categorized the personalities of an individual. • The students will understand the procedure pattern of organizational politics etc. • The students will capable to design an organizational structure . • They capable to understand need and procedure of individual motivation. 		
Unit No.	Contents		Total Hrs
I	UNIT 1: Foundation of Organizational Behavior: 1.1 Meaning, Definition of OB 1.2 Importance of OB, Scope of OB 1.3 Nature of Organizational Behavior 1.4 Approaches to organizational behavior 1.5 Challenges faced by management in organization CO 1		16
II	UNIT 2: Individual Behavior : 2.1 Perception : concept, factor affecting perception . 2.2 Personality :concept ; types of personalities 2.3 Motivation : :meaning ,maslows need Hierarchy Theory		14

	<p>2.4 Attitude and values :Concept ,formation of attitude, , 2.5 Definition, type of value Difference between attitude and value.</p>	
	CO 2,3	
III	<p>UNIT 3: Group Behavior : 3.1 Meaning and Concept of Group Behavior 3.2 Importance of Group Behavior,Type of groups 3.3 Job Stress :Meaning , Causes of stress 3.4 Decision making – meaning , types of decision making 3.5 Advantages and Disadvantages Decision making</p>	15
	CO 1,2	
IV	<p>UNIT 4.Organizational Conflict : 4.1 Meaning, Concept of Organizational Conflict 4.2 sources of conflicts 4.3 Organizational structure :- meaning ,elements of organizational structure 4.4 span of control 4.5 Corporate social responsibility</p>	15
	CO 4	
V	<p>UNIT 5 Organizational Change 5.1 Meaning and Concept of Organizational change 5.2 Type of Organizational change 5.3 Resistance to change 5.4 Lewis’s Change Model Theory 5.5 Lewis’s Action Research Model</p>	15
	<p>Textbooks: Dr.khanka.s.s..“organisational Behavior”, s.Chand chandan.jit.s..“organisation behavior“,vikas publication house • Rao subha.p...Organization bbehavior,Himalaya publication•</p>	
	<p>References: • K. Ashwathappa “Organizational Behaviour ”, Himalaya Publishing House. Dr. S.S. Khamka “Organizational Behaviour ”, S. Chand. •Jit .S. Chandan “Organizational Behaviour ”, Vikas Publication. •UdaiPareek “Understanding Organizational Behaviour “, Oxford University Press. • P. Subba Rao “Organizational Behaviour ,” Himalaya Publishing House•</p>	

Course Code	22BBA504	Programme Code	BBA2022
Course Name	Security Analysis & Portfolio Management		
Credits	(5+1)	Course Type: Disciplinary Specific Elective	
Course Objectives	<ul style="list-style-type: none"> To Introduce Stock Market. To make the students understand the importance of investment. To provide the students knowledge of investment alternatives. To make the students understand the investment process. To aware the students about Security Exchange Board of India. To make students aware about analyzing securities. To provide the students knowledge of constructing portfolio. 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications. Students evaluate different business problems using analytical, creative and integrative abilities also inculcate a global mindset. Students get opportunities to explore many career paths not only in investment, portfolio management, stock market, security analysis and capital market analysis, accounting field, financial field etc. but also field of sports, yoga, computer, electronics etc. The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society. 		
Prerequisites:	<ul style="list-style-type: none"> The student should be aware about savings & investment. The student should know the term Share Market. The student should be aware of the importance of investment 		
Course Outcomes (CO)	<p>The students are expected to be able to demonstrate a good understanding of:</p> <p>CO1. Awareness about Stock Market CO2. Concept of Investment CO3. Knowledge about Security markets & it's types CO4. Knowledge about SEBI CO5. Knowledge about analyzing securities CO6. Knowledge about constructing portfolio.</p>		
Unit No.	Contents		Total Hrs
I	Investment : 1.1: Concept of Investment. 1.2: Meaning and objectives of investment. 1.3: Investment process. 1.4: Investment alternatives.		14
	CO:1,2,7		
II	Security market : 2.1: Concept of Primary & Secondary Market. 2.2: Meaning of Shares and its buying & selling 2.3: Role & functions of primary market 2.4: Role & functions of secondary market 2.5: Difference between primary & secondary market.		16
	CO:1,4		

III	Securities Exchange Board Of India (SEBI) : 3.1: Concept & importance of SEBI 3.2: Objectives & functions of SEBI 3.3: Role of SEBI in primary market 3.4: Role of SEBI in secondary market CO:1,3,5	15
IV	Security Analysis: 4.1: Economic analysis 4.2: Industry analysis 4.3: Company analysis 4.4: Technical analysis 4.5: Intrinsic value, Return on Investment (ROI) CO:1,8	14
V	Portfolio Analysis: 5.1: Meaning of portfolio 5.2: Concept of portfolio construction 5.3: Standard Deviation of Portfolio : with probability & without probability 5.4: Measurement of Risk in Portfolio CO:1,5,6	16
	References: • Prasanna Chandra- „, Investment analysis and portfolio management“, Tata McGraw Hill Education Pvt. Ltd. • Punithavathy Pandian, „Security Analysis and portfolio Management“, Vikas Publishing House. • V.A.Avadhani, „Investment And Securities Markets In India“, Himalaya Publishing House. • Preeti Singh, „Portfolio Management“, Himalaya Publishing House.	

Course Code	22BBA601	Programme Code	BBA 2022
Course Name	Company Accounting		
Credits	(5+1)	Course Type- Core	
Course Objectives	<ul style="list-style-type: none"> To enable the students about the Preparation of the Company accounts. To motivate the students to understand the various Provisions of the Companies Act. 		
Mapping of Programme Outcome(PO/PSO)			
Prerequisites:	<ul style="list-style-type: none"> Students must know how to prepare financial statements and accounting reports and understand the balance sheet, profit and loss, and cash flow account. Students should be able to prepare an income statement to show their company's profitability, a balance sheet to provide a snapshot of their business's financial standing, and a profit and loss statement to show their business's income and expenses during a given period. 		
Course Outcomes (CO)	<p>The student will able to;</p> <ol style="list-style-type: none"> Understand the Accounting treatment of Share Capital and aware of process of book building, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments. Graduates can work in many occupations, including financial analysts and human resources officers, as well as in marketing, accountancy, international trade, administration, and advertising. Gain confidence in preparation of Company A/C and familiarize the analytical skill in corporate accounting. Gain confidence in preparation of Accounts of Banking and Insurance Company and familiarize the analytical skill in corporate accounting. 		
Unit No.	Contents		Total Hours (75)
1.	Accounting for Shares 1.1 Issue of shares 1.2 Issue of shares at Premium 1.3 Issue of shares at discount 1.4 rights issue, bonus issue CO 1,		15
2	Accounting for Shares 2.1 forfeiture of share 2.2 Re-issue of forfeited Share 2.3 Issue and redemption of preference shares 2.4 Underwriting of shares CO 1,3		
3	Accounting for Debentures 3.1 Debenture: Meaning and Nature 3.2 Issue of Debenture 3.3 Redemption of debenture 3.4 Final accounts of limited liability companies as per the existing company Act CO 3,4		15

4	Presentation of Financial Statements (as per Schedule III) 4.1 Statement of Profit and Loss 4.2 Balance Sheet CO 2,4	15
5	Accounts of Banking, Electricity and Insurance Companies 5.1 Accounts of Banking Company 5.2 Accounts of Insurance Company CO 4,5	
	1. Books Recommended: 1. J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi 2. 2. NirmalGupta,Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd 3. 3. M.C. Shukla,T.S.Grewal and S.C.Gupta, Corporate Accounting , S.Chand And co., New Delhi 4. 4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi 5. 5. S.N.Maheshwari and S.K.Maheshwari , Corporate Accounting, Vikas Publication, New Delhi 6. 6. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delh	

B. Com. Semester IV Corporate Accounting - Syllabus

Unit Title Details of

Topic Unit I

Accounting For Share Capital Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares

Unit II

Accounting for Debentures Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture, Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet

Unit III

Accounting For Amalgamation and Internal reconstruction Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction

Unit IV

Cash flow Statement Meaning and importance of cash flow statement, operating Activity, Financial activity, Investing Activities, Indirect method of cash flow statement

Unit V

Financial Statements analysis Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis

Course Code	22 BBA104	Programme Code	BBA 2022
Course Name	Indian Economy		
Credits	5+1	Course Type : DICIPLIN SPECIFICS ELECTIVE-1	
Course Objectives	<ul style="list-style-type: none"> •To expose students to the Theories of Economics. • To expose students about Economic system in India 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> • PO1: Economics students in general will be able to pinpoint and understand the past, present economic conditions of the country. • PO2: As the Under Graduate Course (UGC) contains the fields like statistics, mathematics and economics principles, it enhances them to compute and assess the real situation of the economy including the size and changes of population, income pattern, nature of an extend of employment, rate of development with pattern of investments and savings, policies in relation to other countries, and social security measures adopted in the country. • PO3: Basically, economic graduates are familiar with the knowledge and application of microeconomics and macroeconomics for the formulation of policies and planning. 		
Prerequisites:	<ul style="list-style-type: none"> • The student should have the basic knowledge of Economics. • The student should be aware about concepts of Indian Economy and its structure. 		
Course Outcomes (CO)	<ol style="list-style-type: none"> 1 To able to understand basic concepts of economics. 2 To able to analyze economic behavior in practice. 3 Understand the economic way of thinking 4 To able to analyze Industrialization& Industrial Estate. 5 To able to analyze Poverty & Unemployment. 		
Unit No.	Contents		Total Hrs 75
I	UNIT 1: Developing Economy: 1.1Developing Economy:Meaning and concept 1.2Major factors in economic development 1.3Major problems in Indian Economy. 1.4Underdevelopment: Meaning, Concept 1.5 Characteristics of Underdevelopment. CO 1		16
II	UNIT 2: Population 2.1Features of Indian population 2.2Causes of growing population 2.3High birth rate and decreasing death rate		

	<p>2.4 Advantages of population. 2.5 Disadvantages of population</p>	14
	CO 2,3	
III	<p>UNIT 3: Economic Planning 3.1 Economic Planning Meaning 3.2 Concept of Economic Planning, 3.3 Need of Economic Planning 3.4 Objectives of Economic Planning. 3.5 NITI Aayog-Introduction, Aims 3.6 Objectives of NITI Aayog</p>	15
	CO 1,2	
IV	<p>UNIT 4. Industrialization & Industrial Estate 4.1 Industrialization : Meaning & Definition 4.2 Important role and elements of Industrialization. 4.3 Industrial Estate : Meaning & Definition 4.4 Functions of Industrial Estate 4.5 Importance of Industrial Estate</p>	15
	CO 1,4	
V	<p>UNIT 5 Poverty & Unemployment 5.1 Poverty: Meaning & Concept 5.2 Causes of poverty 5.3 Measures for poverty. 5.4 Unemployment: Meaning & Concept 5.5 Causes of Unemployment 5.6 Measures for Unemployment.</p>	15
	CO 1,5	
	<p>Textbooks:</p> <ul style="list-style-type: none"> • Misra & Puri, "Indian Economy". Himalaya Publication. • Bach, G.L. (1977), "Economics". Prentice Hall of India, New Delhi. • K.P.M. Sundharam, E.N. Sundharam, "Micro Economics". S. Chand and Sons. • M.L. Jhingan, "Principles of Economics", Vrinda Publication Pvt. Ltd. Delhi. • K.K. Dewett, J.D. Verma, "Elementary Economic Theory". S. Chand Publication 	
	<p>References:</p> <ul style="list-style-type: none"> • Misra & Puri, "Indian Economy", Himalaya Publication. • Bach, G.L. (1977), "Economics," Prentice Hall of India, New Delhi. • K.P.M. Sundharam, E.N. Sundharam, "Micro Economics," S. Chand and Sons. • M.L. Jhingan, "Principles of Economics," Vrinda Publication Pvt. Ltd. 	

	Delhi. • K.K. Dewett, J.D. Verma, „Elementary Economic Theory,“ S. Chand Publication.	

Course Code		Programme Code	BBA2022
Course Name	Industrial Relationship Management		
Credits		Course Type: Core	
Course Objectives			
Mapping of Programme Outcome(PO/PSO)	The course focuses on acquainting students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial laws..		
Prerequisites:	<ul style="list-style-type: none"> • The students should have basics of industrial relations • The students should needs to understand the legal framework of factories act • The students should posses the mechanism for resolving industrial disputes 		
Course Outcomes (CO)	<p>On successful completion of this course, the students will be able:</p> <p>CO1: To gain insights into conceptual knowledge on industrial relations</p> <p>CO2: To appraise the extent to which the workers can participate in management</p> <p>CO3: To Interpret the mechanism for resolving industrial disputes</p> <p>CO4: To realize the provision for payment of wages</p> <p>CO5: To discuss the legal framework of factories act</p>		
Unit No.	Contents		Total Hrs 75
I	1 – INDUSTRIAL RELATIONS 1.1 Concept, Definition 1.2 Objectives, scope, approaches, principles of Industrial Relation 1.3 Factors affecting employee stability 1.4 Employee Relations at Workplace, culture CO:1,2,4		15
II	INDUSTRIAL CONFLICT 2.1 Causes of Industrial Disputes 2.2 Machinery for settling of disputes- Negotiation, Conciliation, Mediation, Arbitration andAdjunction 2.3 Grievance Handling: Causes of grievances- Guidelines for grievance handling- GrievancesRedressal procedures. 2.4 Employee Discipline: Causes of indiscipline- Code of discipline- Disciplinary procedure Code of conduct 2.5 Collective Bargaining CO:2,3 ,4		15
III	EMPLOYEE RELATIONS 3.1 Changing concept of management and labour relations ; Laws, development of the idea ofsocial justice ,		

	<p>3.2 limitation of management prerogatives, increasing labour responsibility in productivity</p> <p>3.3 Joint consultation in India</p> <p>3.4 The Employment relationship, Employee relations , Managing employee relations ,Employee voice</p> <p>CO:1,2,5</p>	16
IV	<p>UNIT 4 – TRADE UNIONISM AND INDUSTRIAL RELATIONS</p> <p>4.1 Labour movement: Trade union movement,</p> <p>4.2 Functions and problems of trade unions</p> <p>4.3 International Labour Movement: International Confederation of Free Trade Unions (ICFTU), World Federation of Trade Unions(WFTU), International Labour Organization’s(ILO)</p> <p>4.4 Worker’s Participation in Management-Forms</p> <p>CO:1,2,5</p>	15
V	<p>WAGE LEGISLATION AND ADMINISTRATION</p> <p>5.1 Wage legislation and Administration: The need for wage legislation, payment of wages Act1936, The minimum wages Act-1948, The payment of Bonus Act- 1965, Equal remuneration Act-1976</p> <p>5.2 Managing the work environment</p> <p>5.3 Health and safety management</p> <p>CO:1,4,5</p>	14
	<p>References book :</p> <p>1. C.B.Mamoria, Mamoria&Gankar, Dynamics of Industrial Relations, Himalaya Publishing House Pvt Ltd, 13th Edition, 2014</p> <p>2. C.S. VenkatRathnam, Industrial Relations, Oxford University Press, New Delhi, 2012.</p> <p>3. ArunMonappa, IndustrialRelations, Tata McGraw Hill Publishing Company Limited, New Delhi, 2017.</p>	

Course Code	22BBA603	Programme Code	BBA2022
Course Name	Sales, Distribution & Advertisement Management (SDAM)		
Credits	(5+1)	Discipline Specific Elective	
Course Objectives	<p>On completion of this course, the students will be able to</p> <p>CO1. Students will demonstrate strong conceptual knowledge in the functional area of sales and distribution management.</p> <p>CO2. Describe and formulate strategies to effectively manage company's sales operations management and its application.</p> <p>CO3. Evaluate the role of Sales manager and his/ her responsibilities in recruiting, motivating, managing and leading sales team.</p>		
Mapping of Programme Outcome(PO /PSO)	<ul style="list-style-type: none"> • To develop an understanding of concepts, which are helpful in designing sound programs for organizing and managing the sales force and enhance their productivity • To give practice of winning salesmanship • Students get opportunities to explore many career paths not only in management then selling process advertising and distributions etc. • Managerial Skills: Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies. • To give insight into the practice of organizing and gearing up the sales force to maximize sales. 		
Prerequisites :	<ul style="list-style-type: none"> • The student should have the basic knowledge of Basics of Sales, Distribution & Advertisement Management. • The student should be aware about basic concepts of Sales, Distribution & Advertisement Management. 		
Course Outcomes (CO)	<ol style="list-style-type: none"> 1. Students should be able to time management for sale person. 2. Learner will comprehend the information related to understanding of the sales and distribution processes in organization. 3. Learner will comprehend concepts, Duties & responsibility, Role of sales manager, 4. Learner will able to apply Sales promotion tools & technique. 5. Learner can understand Function of advertisings, Media in Advertising, classification of advertising. 6. Learner will understand Basic Objectives of distribution, various channels of Distribution and role of middleman 7. Apply specialized knowledge of distribution.Management to get the desired result`s from the channel. 8. Students can understand the concept Sales promotion, promotion mix, public relation, publicity. 		
Sr. No.	Contents		Total Hrs

I	<p>Introduction to Sales Management.</p> <ul style="list-style-type: none"> • Sales Management: Meaning, Definition and Functions • Time management for sales manager and sales person. • Sales Manager meaning, Duties & responsibility of sales manager, • Role of sales manager and sales people. • Types and characteristics of sales manager 	14
CO: 1,3		
II	<p>Sales promotion:</p> <ul style="list-style-type: none"> • Meaning, Nature and importance of sales promotion. • Sales promotion tools & technique. • Push-pull strategy. • Trade promotion. • Promotion for sales force. 	16
CO: 4		
III	<p>Structures of Promotion:</p> <ul style="list-style-type: none"> • Meaning, concept. • Major tools of sales promotion. • Promotion mix: Advertising, personal Selling, Sales promotion public relation, publicity. 	15
CO:8		
IV	<p>Advertising Management :</p> <ul style="list-style-type: none"> • Meaning and Introduction • Objectives of advertising • Advertising Agency • Function of advertisings. • Media in Advertising. • Classification of advertising. 	15
CO:5		
V	<p>Distribution Management:</p> <ul style="list-style-type: none"> • Distribution Management: Meaning, concepts. • Basic Objectives of distribution. • Various Channels of Distribution. • Role of middleman. • Retailing, wholesaling. Franchising. • Types of middleman. 	15
CO:6,7		
<p>Textbooks: Text Book: 1. Sales & Distribution Management (Latest Edition), Panda Tapan K., Sahadev Sunil, Oxford University Press 2. Sales & Distribution Management – Text & Cases (2nd Edition), Krishna K. Havaldar, Vasant M. Cavale, Tata McGraw-Hill</p>		

	<p>References:</p> <ol style="list-style-type: none"> 1. Sales Management: Decisions, Strategies & Cases, Richard R. Still, Edward W. Cundiff, Norman A.P. Govoni, Pearson Education, Latest Edition 2. Sales Management: Concepts Practice, and Cases, Johnson F.M., Kurtz D.L., Scheuing E.E., Tata McGraw- Hill, Latest Edition 3. Selling & Sales Management, David Jobber, Geoffrey Lancaster, Pearson Education, Latest Edition 4. Jack Z Sissors and Jim Surmanek, Advertising Media Planning- crain books 1976 . 5. Sherlekar, „Marketing Management“, Himalaya Publication House. 6. Ramaswami V.S. & Namakumari S., „Marketing Management“, Macmillian Publication India. 7. Kotler Philips, „Marketing Management“, Pearson Prentice Hall 8. James R Adams, Media Planning-Business books 1977 <p>Advertising And Sales Promotion - S H HKazmi, Satish K Batra</p>	
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Course Code	22BBA201	Programme Code	BBA2022
Course Name	Business Economics.		
Credits	(5+1)	Course Type : Core Course	
Course Objectives	<ol style="list-style-type: none"> 1. To familiarize the students with the basic concept of economics. 2. To make student understand the demand and supply analysis in business applications 3. To familiarize students with the production structure under different stages of production. 4. To understand the factor of productions under business economics. 5. To help students understand and apply the various decision tools to understand the market structure.. 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> • Understand how demand and supply interact in various market structures to determine price and quantity of a good produced. • Apply economic reasoning to individual and firm behavior. 		
Prerequisites:	<ul style="list-style-type: none"> •The student should have the basic knowledge of Business Economic . •The student should be aware about basic concepts of Business Economic structures. • Analyse major events and Concept of Money-Its Functions, Quantity Theory of Money. 		
Course Outcomes (CO)	<ul style="list-style-type: none"> • CO1. Business Economics structures. • CO2. Application of Micro & Macro Concept • CO3. To apply demand and supply pattern. • CO3. To analyse the causes and consequences of different market conditions. • CO4. To understand the concepts of Factors of Production. • CO5. To integrate the concept of money and banking 		
Unit No.	Contents		Total Hrs
I	The Fundamentals of Economics:- 1.1 Economics: Meaning , Definition , Nature and Scope 1.2 Basic Assumption of Economics , 1.3 The Economic Problem-Scarcity and Choice; 1.4 Micro and Macro Economics; meaning, scopes, Merit & Demerits 1.5 Central Problems of an Economy C.O. 1, 2		15
II	Basic Elements of Demand and Supply:- 2.1 Demand- Meaning, Definition, Changes in Demand, Determinants and importance of Demand 2.2 Concept of Elasticity of Demand, 2.3 Law of Demand and its Exceptions. 2.4 Supply- Meaning, Definition, Determinants of Supply 2.5 Individual and Market Supply,		16

	2.6 Law of Supply and its Exceptions	
	CO 3	
III	Factor of Production: 3.1 Production- Concept and Types 3.2 Land: Meaning and Features 3.3 Labour: Meaning and Features 3.4 Capital: Meaning and Features 3.5 Entrepreneur: Meaning and Features	15
	CO 4	
IV	Market Structure:- 4.1 Market Structure: Meaning & classification of market, 4.2 perfect competition- concept, Characteristics, 4.3 Monopoly- Concept, Characteristics, 4.4 Difference between Monopoly and Oligopoly 4.5 Monopolistic competition-concept, Characteristics	16
	CO 3	
V	Basic Elements of Money and Banking:- 5.1 Money-Concept and Functions, 5.2 Quantity Theory of Money, Credit Creation; 5.3 Central Bank (Reserve Bank of India): Meaning, Role and Functions; 5.4 Commercial Banks-Meaning. Role and Functions; 5.5 Basic Elements of E-Banking;	13
	CO 5	
	Textbooks: 1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi. 2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092. 3. S. K. Agarwala Economic System and Micro Economic Theory; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi. 4. D.D. Chaturvedi Macro Economic - Analysis and Policy; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.	

	<p>References:</p> <ol style="list-style-type: none">1. Samuelson & Economics; McGraw Hill William D. Nordhans2. P. N. Chopra Advanced Economics Theory; Kalyani Publishers, New Delhi.3. M. Maria John Kennedy Advanced Micro Economic Theory; Himalaya Publishing House, Delhi.4. A. C. L. Day Outline of Monetary Economics5. A. N. Agarwal Indian Economy6. I. C. Dhingra & Economic Development & Planning in India.	
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B.B.A. III SEM Subject – Marketing Management

UNIT – I Marketing: - Meaning - concept - functions - marketing Planning & implementation marketing Programmes - Marketing environment – Micro and Macro.

UNIT – II Market Segmentation and consumer behaviour – Influencing factors, Decision process - Marketing Research - Marketing information system

UNIT – III Product :- Meaning - Product planning - policies - positioning - New product

UNIT – IV Pricing:- Pricing objectives – Setting and modifying the price – Initiating price changes and responding to price changes

UNIT – V Promotion: Promotion Mix - Advertisement - Message - copy writing - Media strategy -sales promotion - Personal selling and publicity.

UNIT – VI Physical Distribution and Strategies:- Distribution Mix - Managing channel - intermediaries - transport and warehousing

Course Code	22MCOM201	Programme Code	MCOM2022
Course Name	Cost Accounting		
Credits	5+1	Course Type : core	
Course Objectives	<ul style="list-style-type: none"> Practices in different kind of business activities are being accounting to ensure efficiency Its includes capital budgeting, portfolio, operation, and investment planning and other related area. The basic objective of the course is to equip the students with the understanding of accounting concept The course is designed so that the students can understand the scientific preparation of transaction with relevant interpretation. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO5. Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications.</p> <p>PO8. The programme aims to develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society.</p> <p>PSO5. Accounting Knowledge: Allows students to obtain knowledge and skill require managing and handling accounting and Financial Management activities in different firms, industries and organization.</p> <p>PSO7. Able to pursue advance education in relevant courses.</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of Basics of cost Accounting. The student should be aware about basic concepts of cost Accounting. 		
Course Outcomes (CO)	<p>CO.1. Students will demonstrate strong conceptual knowledge in the functional area of cost Accounting.</p> <p>CO.2 Students will demonstrate effective understanding of relevant functional areas of financial management and its application.</p> <p>CO.3 Students will demonstrate analytical skills in identification and resolution of problems pertaining to Cost Accounting</p>		
Unit No.	Contents		Total Hrs(75)
I	<p>Cost Accounting :- 1.1 Meaning ,Scope, 1.2 Objective, Limitation, 1.3 Advantages, Uses, 1.4 Cost: Meaning, Concept and Classification. Elements of Cost, 1.5 Nature & Importance, Material Costing. Methods of Valuation of Material issue. 1.6 Concept and material control and its techniques.</p> <p>CO1, CO3</p>		18
II	<p>Cost Sheet & statements of cost :- 2.1 Meaning ,objectives , 2.2 Features of cost sheet, 2.3 Preparation of Cost Sheet and Statement of Cost , 2.4 costing for Decision making, 2.5 marginal costing & absorption costing</p> <p>CO1, CO2</p>		18

III	Marginal Costing- 3.1 Profit – Volume Ratio, Break – Even Point, 3.2 Margin of Safety, Application of Break-even Analysis. 3.3 Cost Audit – Meaning, Importance and Techniques of Cost Audit, 3.4 Cost Audit Programs, Distinguish Between Financial and cost Audit CO2, CO3	19
IV	Process Costing: 4.1 Meaning ,Definition, 4.2 Advantages, objectives, 4.3 Practical problems on process Costing 4.4 Standard costing:- meaning Definition 4.5 Types variance analysis, material, Labour CO1, CO3	19
	Textbooks: <ul style="list-style-type: none"> • R.L Gupta & M. Radhaswamy, Advanced Accountancy, • Sultan Chand & Sons. P.C. Tulsian, Financial Accounting • New Age International M.E. Thukaram Rao, Cost Accounting & Mangement. 	

Course Code	22MCOM202	Programme Code	MCOM2022
Course Name	Marketing Management		
Credits	5+1	Course Type : core	
Course Objectives	<ul style="list-style-type: none"> The basic objective of the course is to equip the students with the understanding of Marketing Management concept The course is designed so that the students can understand the Buyers Behavior and Market Segmentation. To make how marketing management works on a business scale. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO2 -Students evaluate different business problems using analytical, creative and integrative abilities also inculcate a global mindset.</p> <p>PO.3 Helps aspirants to acquire knowledge in the field of accounting, taxation, business management, financial accounting, business economics, business law, marketing management, human resource management and business communications.</p> <p>PSO1.Management knowledge and Skill: Acquire adequate knowledge through principles, theory and models of business management, Accounting, Marketing, Finance and Human Resource. They acquire Managerial Skill to makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.</p> <p>PSO7. Able to pursue advance education in relevant courses.</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of Basics of Marketing The student should be aware about basic concepts of Marketing Management 		
Course Outcomes (CO)	<p>CO.1. Identify core concepts of marketing and the role of marketing in business and society.</p> <p>CO2. Acquire knowledge of social, legal, ethical and technological forces on marketing decision-making and Global marketing.</p> <p>CO3. Settings Ability to develop marketing strategies based on product, price, place and promotion objectives.</p>		
Unit No.	Contents		Total Hrs(75)
I	<p>Fundamental of marketing:</p> <p>1.1 Introduction, Meaning, definition, concept,</p> <p>1.2 evolution of marketing scope,</p> <p>1.3 Marketing mix, difference between marketing and selling,</p> <p>1.4 Marketing environment.</p> <p>CO1, CO3</p>		18
II	<p>Buyers Behavior and Market Segmentation :</p> <p>2.1 Buyer behavior: Introduction factor affecting consumer behavior,</p> <p>2.2 buying decision process, difference between customer and consumer.</p> <p>2.3 Market segmentation :Introduction, bases for a market segmentation.</p> <p>CO1, CO2</p>		19
III	<p>Channels of Distribution and Promotion:</p> <p>3.1 Channels of distribution: introduction, types of channels of distribution,</p> <p>3.2 retailers and functions of retailers, physical distribution and types of distribution function.</p> <p>3.3 Promotion: introduction, promotion mix, sells promotion,</p> <p>3.4 Advertising personal selling, publicity.</p>		18

	CO2, CO3	
IV	<p>Global Marketing: 4.1 emergency of global marketing strategies, orientation to global marketing decision, 4.2 global marketing environment alternative, global marketing strategies difference between MNCs and global companies. 4.3 Meaning, Definition of Digital Marketing, Difference between Digital Marketing and Traditional Marketing.</p> <p>CO1, CO2</p>	19
	<p>Reference Books:</p> <ul style="list-style-type: none"> • sherlekar :Marketing management, Himalaya publicituy house. • Ramaswami V.S.Namakumari s, marketing management, mac millian publication, India • Philips Kotlar, marketing management personal prentice Hall. • Cundiff And Still,Basics marketing 	

Course Code	22MCOM203	Programme Code	MCOM2022
Course Name	Business Communication Skill		
Credits	(2)	Course Type: Ability Enhancement	
Course Objectives	<ul style="list-style-type: none"> To provide an overview of pre-requisites to Business Communication. To provide an outline to effective Organizational Communication. To impart the correct practices of the strategies of effective Business Writing. To underline the nuances of Business Communication. 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> Critical Thinking: Develop the ability to completely evaluate new ideas, research findings in evaluation to business and Management related issues. Communication Skills: This program enhances Ability to communicate ideas effectively in both written and oral Formats. develops skill to communicate business analysis to the static holder with clean, effective and appreciate manner.. Communicate effectively in different context & Develop ethical thinking. 		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of English. The student should be able to use primary academic writing associated with Business Communication. The students should posses the logical thinking ability. 		
Course Outcomes (CO)	<p>The students are expected to be able to demonstrate a good understanding of:</p> <p>CO1. Business writing. CO2. Business communication. CO3. Interpersonal communications. CO4. Reading, writing & presentation skills</p>		
Unit No.	Contents		Total Hrs
I	Purpose And Process Of Communication: 1.1: Paths of communication, Essentials of good listening. 1.2: Oral Communication. 1.3: Noise, barriers to communication. 1.4: Listening process. 1.5: Types of listening, telephonic communication. CO:2,3		08
II	Presentation skills: 2.1: Prerequisites of effective presentation. 2.2: Format of presentation 2.3: Venue of presentation and effectiveness of presentation communication skills for group discussion and interviews CO:2,4		07
III	Non Verbal Communication: 3.1: Gestures, handshakes, gazes, smiles, hand movements. 3.2: Styles of working, voice modulations, body sport for interviews.business atiquettes . 3.3: Business manners of people of different cultures 3.4: Managing customer care CO:2,3		07
IV	Written Communication : 4.1: Mechanics of writing, report writing, circulars, notices. 4.2: Memos, agenda and minutes. 4.3: Business correspondence – business letter format,style of letter arrangement, types of letters, telex managers, electronic mail, diary 4.4: Writing, development resume. CO:1,4		08

References:

- Kaul. Asha. Business Communication“ PHI , New Delhi.
- Kaul. Asha. Effective . Business Communication“ PHI , New Delhi.
- Chaturvedi.P.D. Chaturvedi Mukesh. Business Communication“ pearson Education.
- McGrath EH. Basic managerial skills for All“ PHI , New Delhi.

Generic Interdisciplinary Elective theory I

Syllabus is not required

Course Code	22MCOM301	Programme Code	MCOM 2022
Course Name	Corporate Accounting		
Credits	(5+1)	Course Type- Core	
Course Objectives	<ul style="list-style-type: none"> To enable the students about the Preparation of the Company accounts. To motivate the students to understand the various Provisions of the Companies Act. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO3. Capital to achieve peer-recognition as an individual or in a team through demonstration of good analytical, design and implementation skills.</p> <p>PO4. Successful pursue lifelong learning to fulfill their goals.</p> <p>PO5. Students get opportunities to explore many career paths in investment, portfolio management, stock market, security analysis and capital market analysis, accounting field, financial field etc.</p>		
Prerequisites:	<ul style="list-style-type: none"> Students must know how to prepare financial statements and accounting reports and understand the balance sheet, profit and loss, and cash flow account. Students should be able to prepare an income statement to show their company's profitability, a balance sheet to provide a snapshot of their business's financial standing, and a profit and loss statement to show their business's income and expenses during a given period. 		
Course Outcomes (CO)	<p>The student will able to;</p> <ul style="list-style-type: none"> Understand the Accounting treatment of Share Capital and aware of process of book building, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments. Calculate the Value of Share by different methods 		
Unit No.	Contents		Total Hours (75)
1.	Accounting for share Capital 1.1 Kinds of Share- Types of Preference Share- at Par, Discount and Premium 1.2 forfeiture of share (Theory & Problem) 1.3 Re-Issue of Share ((Theory & Problem)		
	CO: 1		
2	Issue of Debentures and Issue of Bonus share 1.1 Accounting Treatment for Debenture issued- at Par, Discount and Premiun 1.2 Issue and redemption of preference shares, debentures 1.3 Underwriting of shares and debentures		
	CO: 2		
3	Valuation of Share 3.1 Need for valuation of share 3.2 Methods of Valuation- Net Assets Method, Yield Basis Method (Theory & Problem)		
	CO: 2,3		

4	<p>Company Final Account</p> <p>1.1 Provisions of the Company Act 2013</p> <p>1.2 Preparation of Final Account- Profit & Loss Account and Balance Sheet(including problem with simple adjustment)</p>	
	<p>CO: 1,2</p>	
	<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi 2. NirmalGupta,Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd 3. M.C. Shukla,T.S.Grewal and S.C.Gupta, Corporate Accounting , S.Chand And co., New Delhi 4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi 5. S.N.Maheshwari and S.K.Maheshwari , Corporate Accounting, Vikas Publication, New Delhi 6. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delh 	

Course Code	22MCOM302	Programme Code	MCOM2022
Course Name	Research Methodology		
Credits	(5+1)	Course Type: Core	
Course Objectives	<ul style="list-style-type: none"> To expose students to basic concept of research methodology To make students acquaint with different methods of research 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> 		
Prerequisites:	<ul style="list-style-type: none"> The students should have the basic knowledge of research To equip the students with the basic understanding of the research methodology• 		
Course Outcomes (CO)	<ol style="list-style-type: none"> Understand the various objectives of foundation of research and process. Students will understand research data and research design. Students will be enough capable to prepare sample design. Student will able to set hypothesis and interpret the data. 		
Sr.no			Total Hrs 75
I	Introduction To Research:- 1.1 Meaning and definition of Research 1.2 Objective and Scope of Research , 1.3 Importance and limitation of Research, 1.4 Research Process, 1.5 Research Methodology CO: 01		18
II	Data Collection & Research Design:- 2.1 Meaning and types of data collection 2.2 Techniques of primary data and secondary data, 2.3 different between primary data and secondary data ; 2.4 Meaning of research design , types of research design, 2.5 Essential of good research design. CO: 02		19
III	Sampling and scaling:- 3.1 Meaning of sampling 3.2 Steps in sampling design, 3.3 Types of sample design 3.4 Concept of scaling, technique of scaling, 3.5 Basis of scale classification CO: 03		19
IV	Data analysis & interpretation :- 4.1 Definition of hypothesis, 4.2 Characteristics and types of hypothesis, 4.3 Meaning and process of data analysis ; 4.4 meaning of interpretation and technique of interpretation ; 4.5 Report writing. CO: 04		19
	References: 1. Fitz-enz, J. (2013). <i>How to measure HRM</i> . McGraw-Hill. 2. Fitz-enz, J., & Mattox, J. (2014). <i>Predictive Analytics for Human Resources</i> . Wiley. 3. Phillips, J., & Phillips, P.P. (2014). <i>Making Human Capital Analytics Work: Measuring the ROI of Human Capital Processes and Outcomes</i> . McGraw-Hill 4. Becker, B. E., Huselid, M. A., & Ulrich, D. (2001). <i>The HR scorecard: Linking people, strategy, and performance</i> . Harvard Business Press		

Course Code	22MCOM303	Programme Code	MCOM2022
Course Name	International Marketing		
Credits	(5+1)	Course Type: Discipline Specific Elective	
Course Objectives	<ul style="list-style-type: none"> The objective of this course is to develop understanding about strategic processes in International Marketing and their impact on a firm. The fundamental objective of this course is to provide exposure to the students about International Product, Pricing and Promotional decisions 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> 		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge about marketing concepts and marketing strategies. 		
Course Outcomes (CO)	<p>After studying this course, the student will be able to:</p> <ol style="list-style-type: none"> Know the different theories of learning in HR training and development . Able to differentiate between training and development Know Quality of good trainer Understand the Process of Evaluation 		
Sr.no			Total Hrs 30
I	Overview of International Marketing: 1.1 International marketing Meaning, International marketing decisions, 1.2 Problems in international marketing, 1.3 Difference between domestic and international marketing CO: 02		7
II	International Product Decision: 2.1 Product and product decision, 2.2 New product development.- Introduction 2.3 Benefits of Branding and Packaging. CO: 01		7
III	International Pricing and Distribution : 3.1 Pricing : Introduction, Steps in Pricing, 3.2 Pricing objectives, Methods of Pricing 3.3 Distribution: Introduction, International channel of distribution CO: 03		8
IV	International Promotion: 4.1 Introduction, Steps in International 4.2 Marketing Communication. Communication Mix in International Marketing : 4.3 Advertising, Personal selling, Sales Promotion. CO: 04		8
	References: 1 Cherunilam Francis, “ International Marketing Himalaya Publishing . Varshney R.L. Bhattacharya B. International Marketing Management S. Chand& Sons. Vasudev P.K. International Marketing Excel Books Publication. Joshi Rakesh Mohan, International Marketing SAGE Publication India Mathur U.C. International Marketing Management Text• &Cases SAGE Publication India		

Course Code	22MCOM305	Programme Code	MCOM2022
Course Name	Human Resource Training and Development		
Credits	(2+1)	Course Type: Skill Enhancement	
Course Objectives	The objective of this course is to acquaint the students with: <ul style="list-style-type: none"> • The concepts and significance of HR training and development • The importance of HR training and development • The concepts and significance Learning Environment 		
Mapping of Programme Outcome(PO/PSO)	<ul style="list-style-type: none"> • 		
Prerequisites:	<ul style="list-style-type: none"> • The student should have the basic knowledge of management of human resource. • The students should be well aware about human resource training and development program. 		
Course Outcomes (CO)	After studying this course, the student will be able to: <ol style="list-style-type: none"> 1. Know the different theories of learning in HR training and development . 2. Able to differentiate between training and development 3. Know Quality of good trainer 4. Understand the Process of Evaluation 		
Sr.no			Total Hrs 30
I	Systematic Approach to training:		7
	1.1 Introduction to training, need for training and development 1.2 Differences of training and development 1.3 importance of training and development in organization CO: 02		
II	The Learning Environment:		7
	2.1 Learning theories 2.2 Learning style 2.3 Stage of learning CO: 01		
III	Transfer of training:		8
	3.1 Considerations in designing effective training programs 3.2 Training Design 3.3 Quality of good trainer 3.4 Internal Trainer V/S External Trainer CO: 03		
IV	Training Evaluation and Management:		8
	4.1 Process of Evaluation 4.2 Outcomes used in the evaluation of training program 4.3 Training issues resulting from External & Internal Environment CO: 04		
	References:		
	1. Fitz-enz, J. (2013). <i>How to measure HRM</i> . McGraw-Hill. 2. Fitz-enz, J., & Mattox, J. (2014). <i>Predictive Analytics for Human Resources</i> . Wiley. 3. Phillips, J., & Phillips, P.P. (2014). <i>Making Human Capital Analytics Work: Measuring the ROI of Human Capital Processes and Outcomes</i> . McGraw-Hill 4. Becker, B. E., Huselid, M. A., & Ulrich, D. (2001). <i>The HR scorecard: Linking people, strategy, and performance</i> . Harvard Business Press		

Course Code	22MCOM401	Programme Code	MCOM 2022
Course Name	Income Tax		
Credits	4	Course Type- Core	
Course Objectives	<ul style="list-style-type: none"> To enable the students about the Preparation of the Company accounts. To motivate the students to understand the various Provisions of the Companies Act. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO1. Students become successful professionals in industry, government, academia, research, entrepreneurial pursuit and consulting firms.</p> <p>PO3. Capital to achieve peer-recognition as an individual or in a team through demonstration of good analytical, design and implementation skills.</p> <p>PO4. Successful pursue lifelong learning to fulfill their goals.</p> <p>PSO1.The student will develop an ability to apply knowledge acquired in problem solving.</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of Strategic Management. The student should be aware of how strategy is used in a firm. 		
Course Outcomes (CO)	<p>The student will able to;</p> <ol style="list-style-type: none"> To identify assessment year, previous year. To calculate the income from Salary and their Deduction. To calculate the income from House Property. 		
Unit No.	Contents		Total Hours (60)
1.	<p>Tax:</p> <p>1.1 Meaning, types, principles of taxation.</p> <p>1.2 Basic concept –Assesses, Assessment person, Assessment year, previous year.</p> <p>1.3 Heads of income, Total income. Tax planning, tax avoidance tax evasion.</p> <p>CO: 1</p>		15
2	<p>Computation of Tax:</p> <p>2.1 Computation of HUF income tax</p> <p>2.2 computation of salary income,</p> <p>2.3 Explanation of deduction section 80C, 80G, 80DD, 80D</p> <p>CO: 2</p>		15
3	<p>Income from House Property</p> <p>3.1 Meaning of Annual Value, Fully exempted income of house property, deemed owner.</p> <p>3.2 computation of income from house property. (Theory & Numericals)</p> <p>CO: 2,3</p>		15
4	<p>Residential Status</p> <p>3.1Residential Status and its effects on Tax incidence:</p> <p>3.2 Residential status of Individual, HUF, Firm & Association of Person, Company, Basic Conditions & Additional Conditions.</p> <p>CO: 1,2</p>		15

	<p>Books Recommended:</p> <ul style="list-style-type: none">• „Direct taxes law and practice“,Dr.Vinode k. Sighania,Dr.Kapil Singhanian.Tax mann“s publication• Income tax“,B.B.Lal.pearson publication• Direct taxes law and practice“,Dr.H.C.Mehrotra,DR.S.SP. Ghoyal Sahitya publication	

Course Code	22MCOM401	Programme Code	MCOM 2022
Course Name	Auditig		
Credits	4	Course Type- Core	
Course Objectives	<ul style="list-style-type: none"> To develop conceptual understanding of the fundamentals of Auditing. To impart skills in Development. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO1. Students become successful professionals in industry, government, academia, research, entrepreneurial pursuit and consulting firms.</p> <p>PO2. Able to contribute to the society as a broadly educated, expressive, ethical and responsible citizen with proven expertise.</p> <p>PO3. Capital to achieve peer-recognition as an individual or in a team through demonstration of good analytical, design and implementation skills.</p> <p>PSO1.The student will develop an ability to apply knowledge acquired in problem solving</p> <p>PSO 5.To inculcate ethical values, team work, leadership and managerial skills.</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of Strategic Management. The student should be aware of how strategy is used in a firm. 		
Course Outcomes (CO)	<p>The student will able to;</p> <ol style="list-style-type: none"> To identify fundamental of Auditing, Audit Programme. To understand the Internal check System, Internal Control and Internal Audit . To understand Verification and Valuation of Assets and Liabilities To understand Company Audit and Appointment, Powers, Duties and Liabilities Auditor. 		
Unit No.	Contents		Total Hours (60)
1.	<p>Introduction:</p> <p>1.1 Meaning and Objectives of Auditing.</p> <p>1.2 Types of Audit, Internal Audit. Audit Process</p> <p>1.3 Audit Programme: Meaning, Definition, Advantages and Disadvantages</p> <p>CO: 1</p>		15
2	<p>2.1 Internal Check System: Meaning, Definition, Advantages and Dis-advantages.</p> <p>2.2 Internal Control: Meaning & Definition</p> <p>2.3 Internal Audit: Meaning & Definition</p> <p>2.4 Difference between Internal Check, Internal Audit and Internal Control.</p> <p>CO: 2</p>		15
3	<p>3.1 Vouching: Meaning, Types of Voucher</p> <p>3.2 Verification: Meaning, Definition and Verification of Fixed and Current Assets and Liabilities</p> <p>3.3 Valuation: Meaning, Definition and Valuation of Assets and Liabilities</p> <p>CO: 2,3</p>		15

4	<p>4.1 Company audit: Meaning 4.2 Appointment of auditor, 4.3 Powers, Duties and Liabilities Auditor 4.4 Audit Report: Cleaned and Qualified report</p>	15
	CO: 4	
	<ul style="list-style-type: none"> • Books Recommended: Aruna Jha: Students Guide to Auditing and Assurance, Taxman Publication, New Delhi • S.D. Sharma: Auditing Principle and Practice, Taxman Publication , New Delhi • Dr. Arvind shende, Dr. Dilip Vairagade; Auditing-Anuradha Prakashan, Nagpur. • L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade: Auditing – Sheth Publishers • Dr. K. R. Dixit: Auditing – Vishwa Publishers & Distributors, Nagpur • B. N. Tandon, S. Sudharsanam, S. Sundharabahu: Practical Auditing – S. Chand & Company Ltd. • S. K. Mehta: Auditing , Diamond Publication Pune 	

Course Code	22MCOM403	Programme Code	MCOM 2022
Course Name	Strategic Management		
Credits	(5+1)	Course Type- Core	
Course Objectives	<ul style="list-style-type: none"> To enable the students about the Preparation of the Company accounts. To motivate the students to understand the various Provisions of the Companies Act. 		
Mapping of Programme Outcome(PO/PSO)	<p>PO1. Student become successful professionals in industry, government, academia, research, entrepreneurial pursuit and consulting firms.</p> <p>PO3. Capital to achieve peer-recognition as an individual or in a team through demonstration of good analytical, design and implementation skills.</p> <p>PO4. Successful pursue lifelong learning to fulfill their goals.</p> <p>PSO1.The student will develop an ability to apply knowledge acquired in problem solving.</p> <p>PSO 2.Ability to work in team with enhance communication and interpersonal skills.</p>		
Prerequisites:	<ul style="list-style-type: none"> The student should have the basic knowledge of Strategic Management. The student should be aware of how strategy is used in a firm. 		
Course Outcomes (CO)	<p>The student will able;</p> <ol style="list-style-type: none"> To understand the functional levels of strategies. To do environment scanning and appraisal. To understand the concept of mergers and takeovers. To differentiate between strategy formation and implementation 		
Unit No.	Contents		Total Hours (75)
1.	<p>Concept of strategy:</p> <p>1.1 Definition of strategy, objective and goals.</p> <p>1.2 Approaches to strategic decision making.</p> <p>1.3 Functional levels strategies, strategic management and strategic management process</p> <p>CO: 1</p>		
2	<p>Environmental Analysis and Diagnosis:</p> <p>2.1 Concepts of environment and components of environment,</p> <p>2.2 Environment scanning and appraisal,</p> <p>2.3 SWOT analysis, strategic advantages analysis and diagnosis.</p> <p>CO: 2</p>		
3	<p>Strategy formulation and choice:</p> <p>3.1 Strategic alternatives, Diversification, Integration,</p> <p>3.2 Merger and take over</p> <p>3.3 factor affecting strategic choice</p> <p>CO: 2,3</p>		
4	<p>Implementation of Evaluation of Strategies:</p> <p>4.1 Implementation of strategy, Interrelationship between strategy formulation and implementation</p> <p>4.2 Strategic control-Techniques of strategic evaluation of control.</p>		

	CO: 1,2	
	Books Recommended: <ul style="list-style-type: none">• Bowman Cliff. Strategic Management. PHI. 2003.• John Pearce. Strategic Management. TMH.	