

# BBA SEMESTER – VI (Effective from October- 2021)

## LEGAL ASPECTS OF BUSINESS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA601	Legal aspects of Business	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and Rules. Case studies involving issues in corporate laws are required to be discussed.

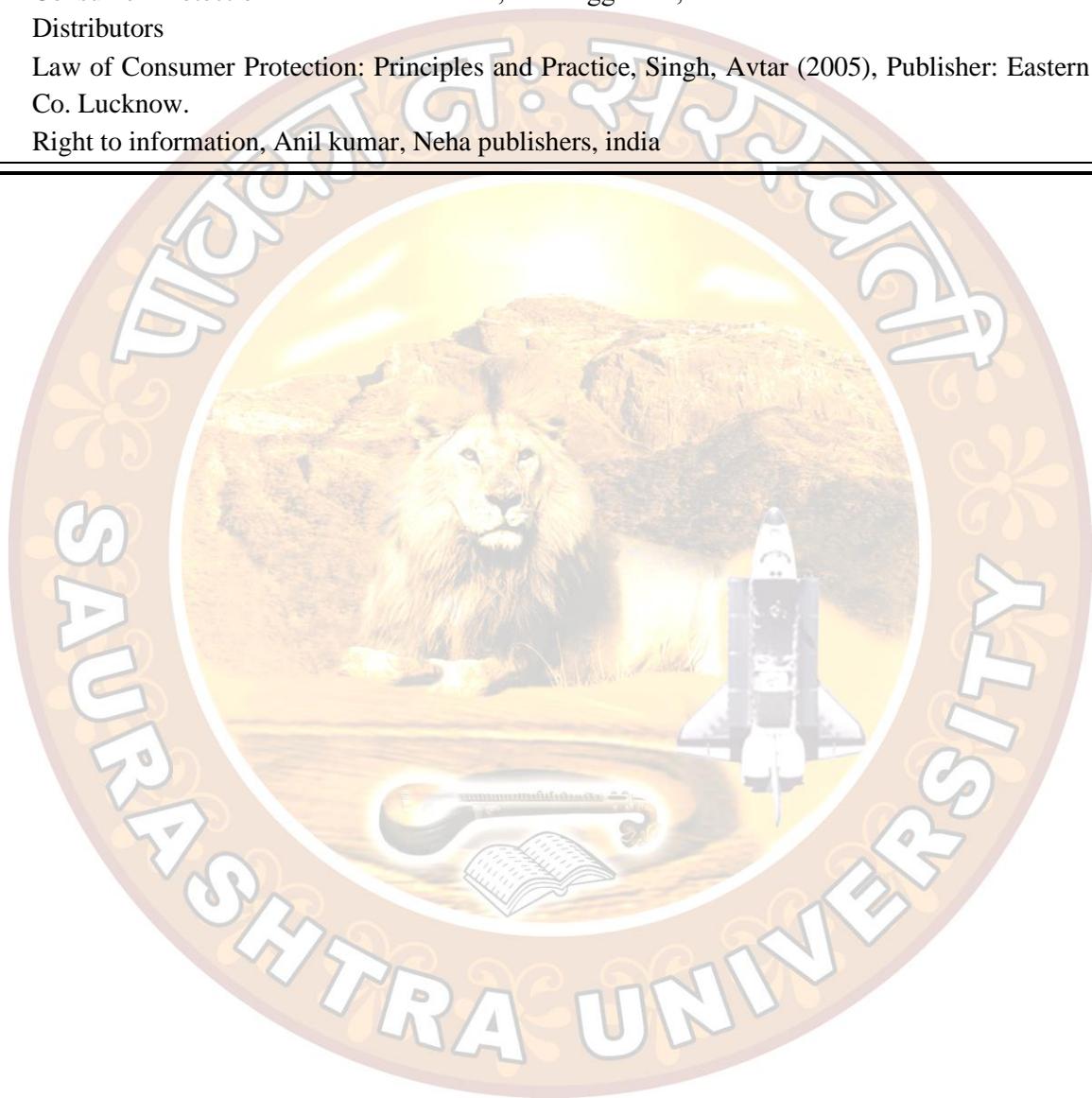
### COURSE CONTENT

Unit - 1	Negotiable Instruments Act
	<ul style="list-style-type: none"> <li>• Definition of Negotiable Instrument</li> <li>• Characteristics of Negotiable Instrument.</li> <li>• Promissory Note: Definition and essential elements.</li> <li>• Bill of Exchange: Definition and essential elements.</li> <li>• Difference between Promissory Note and Bill of Exchange.</li> <li>• Cheques: Definition.</li> <li>• Difference between Cheques and Bill of Exchange.</li> <li>• Holder and Holder in due course</li> <li>• Discharge of Negotiable Instrument.</li> </ul>
Unit – 2	Sale of Goods Act 1930
	<ul style="list-style-type: none"> <li>• Sale and agreement to sell.</li> <li>• Implied conditions and warranties,</li> <li>• Sale by non-owners.</li> <li>• Rights of unpaid seller.</li> <li>• Difference between sale and agreement to sell</li> <li>• Difference between sale and hire purchase agreement</li> <li>• Caveat Emptor with Exceptions</li> </ul>
Unit - 3	Factories Act
	<ul style="list-style-type: none"> <li>• Object and Scope of the Act</li> <li>• Important Definitions</li> <li>• Inspector: Appointment (section 8), Duties (section 9).</li> <li>• Certifying Surgeon: Appointment and Duties (section 10)</li> <li>• Health of workers (section 11 to 20)</li> <li>• Safety of workers (section 21 to 41)</li> <li>• Welfare of Workers (section 42 to 50)</li> <li>• Working hours of Adults (section 51 to 62)</li> </ul>
Unit – 4	Other Laws
	<ul style="list-style-type: none"> <li>• Consumer Protection Act: Rights of Consumer, Consumer council (briefly), Consumer Redressal Agencies (briefly)</li> <li>• Intellectual Property Rights: History, Overview of the law, Copyrights, Patents, Trademarks, Designs and Geographical Indicators.</li> </ul>

- |  |  |
|--|--|
|  | <ul style="list-style-type: none"><li>• The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right.</li></ul> |
|--|--|

## REFERENCES

- Elements of Merchantile Law, N. D. Kapoor, Publisher: Sultan Chand & Sons.
- Law Relating to Intellectual Property Rights, M. K. Bhandari, Publisher: Central Law Agency
- Intellectual property rights & development in India, M. Kumar Singh, Publisher: NAVYUG Publishers & Distributors
- Intellectual Property Rights (IPRs): TRIPS Agreement & Indian Laws, E. T. Lokganathan, Publisher: New Century Publication
- Cases and Material on Consumer Protection Act, 1986, Prof. K. Madhusudhan Rao, Publisher: Asia Law House
- Consumer Protection – Law and Practice, V.K.Aggarwal, Publisher: Bharat Law House Publisher's Distributors
- Law of Consumer Protection: Principles and Practice, Singh, Avtar (2005), Publisher: Eastern Book Co. Lucknow.
- Right to information, Anil kumar, Neha publishers, india



## DIRECT TAXES & GST

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA602	Direct Taxes & GST	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

This course aims at making students conversant with the concept of tax planning and Indian tax-laws, their practical applications and also to provide basic knowledge for tax planning and its impact on decision making.

### COURSE CONTENT

**Marks: 40 % Practical, 60% Theory**

Unit - 1	Income from Capital gain
Unit – 2	Income from other sources
Unit - 3	Deductions and Relief from Gross Total Income (Section 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE, 80TTA, 80U, 80G)
Unit – 4	Goods and Service Tax:- Introduction and Meaning, Benefits of GST, Types of GST, Rates of GST, Concept of Input Tax Credit and Supply- GST registration, GST council and GST service providers. Forms of GST.

#### NOTE:

- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- Study of rules is not implied for unless and until specifically mentioned.

### REFERENCES

- Corporate Tax Planning: V K Singhania, Taxmann Publications Pvt. Ltd., New Delhi.
- Corporate Tax Planning and Management: Girish Ahuja and Ravi Gupta. Bharat Law House, Delhi.
- Tax Planning under Direct Taxes: Acharya, Shuklendra and M.G. Gurha. Modern Law Publication, Allahabad.

## FINANCIAL INSTITUTIONS AND MARKETS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA603	Financial Institutions & Markets	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

- To provide basic knowledge basic principles, concepts and tools related to financial institutions.
- To make aware students about history, objectives, functions, policies and modus operandi of financial institutions.
- To develop ability of students to know impacts of change in policies of various financial institutions on various segments-individually and collectively.

### COURSE CONTENT

Unit - 1	Money market
	<p>Introduction, importance, structure of money market</p> <ul style="list-style-type: none"> <li>Unorganized sector (loan companies, chit funds, Nidhis, money lenders &amp; indigenous bank)</li> <li>Organized sector                             <ul style="list-style-type: none"> <li>- Sub market (call money market, treasury bill market, repo market, commercial money market, trade and commercial money market)</li> <li>- Participating institutions (RBI, discount and fiancé money house of India, mutual funds, IFC)</li> <li>- Instruments</li> </ul> </li> <li>Reform measures to strengthening Indian money market.</li> </ul>
Unit – 2	Capital market
	<ul style="list-style-type: none"> <li>Introduction</li> <li>Structure of capital market                             <ul style="list-style-type: none"> <li>o Financial institution (IFC, IDBI, EXIM bank, SIDBI, IDFCI, SFCs, LIC)</li> <li>o Securities market (Guilt – edged market, Corporate securities market)</li> </ul> </li> <li>Role of capital market</li> <li>Growth of capital market                             <ul style="list-style-type: none"> <li>o Government securities market</li> <li>o Corporate securities market</li> </ul> </li> <li>Factors contributing to growth of capital market</li> <li>Problems of Capital Market                             <ul style="list-style-type: none"> <li>o Problems of equity market</li> <li>o Problems of debt market</li> </ul> </li> </ul>
Unit - 3	Reserve Bank of India
	History, Organization & Management, functions, Monetary policy (definition, objectives, instruments of monetary policy)
Unit – 4	Institutional financing
	<p>Introduction, classification of financial institutions:</p> <ul style="list-style-type: none"> <li>All India development institutions (IFCI, IDBI, SIDBI, ICICI)</li> <li>Specialized financial institutions (EXIM bank, TFCI, IDFC)</li> </ul> <p>Note: weight should be given to history, objectives, functions and modus operandi of these institutions.</p>

## REFERENCES

- Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill Publishing Company
- Indian Financial System: P.N. Varshney & D.K. Mital, Sultan Chand & Sons
- Indian Economy: V.K. Puri & S.K. Misra: Himalaya Publishing House
- Financial Services: M.Y. Khan, McGraw Hill Higher Education



## ACCOUNTING FOR MANAGERIAL DECISIONS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA604	Accounting for Managerial Decisions	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

### COURSE CONTENT

**Marks: 80 % Practical Problems and 20 % Theory.**

<b>Unit - 1</b>	<b>Marginal Costing</b>
	Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio, Key factors, Break Even Point, Margin of Safety; application of marginal costing and profit planning.
<b>Unit – 2</b>	<b>Decision Making.</b>
	Charges in sales, Adding or discontinuing products, Make or buy decision, Selling or further processing, Selling in foreign market
<b>Unit - 3</b>	<b>Cash Flow Statement</b>
	Meaning and significance of cash flow statement; distinction between fund flow statement and cash flow statement, Sources and use of cash, Preparation of cash flow statement as per companies act. and Accounting Standard 3
<b>Unit – 4</b>	<b>Responsibility Accounting</b>
	Meaning and significance of Responsibility Accounting, responsibility center, organization structure of responsibility accounting, limitations of responsibility accounting, Divisional Performance.

### REFERENCES

- A Textbook of Cost and Management Accounting. M.N. Arora, Vikas Publishing
- Management Accounting: M.Y. Khan, and P.K. Jain
- Cost Accounting: Theory and Problems, S.N. Maheshwari, and S.N. Mittal, Shree Mahavir Book Depot (Publishers)
- Fundamental of Management Accounting - Ghosh and Gupta
- Management Accounting- Hingorani and Ramnathan
- Introduction to Management Accounting - CT Horngren
- Management Accounting – Principles- R N Anthony
- Management Accounting- N P Shrinivas
- Management Accounting- I M Pandey

## PRACTICAL STUDIES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Project	19BBA605	Practical Studies	3	-	50 P 50 V	-

### COURSE OBJECTIVES

The objective of industrial training in Semester VI of B B A programme is to give them perspectives about the organization and functioning in the following areas of management:

### COURSE CONTENT

(Practical Studies Report: 50 Marks, Viva Voce: 50 Marks)

#### **PART-A:AREA OF STUDY:**

The students shall be placed in any one of the different types of organizations including service and non-profit organization for a minimum period of 15 days for practical studies. Every student shall prepare a report on one of the special topics from the subjects given below pertaining to the organization in which he has been placed for training. The report must contain data for minimum period of last five years or a student may prepare a research based project on any one of the topics listed below.

1. Materials Management/Operations Management
2. Human Resource management,
3. Financial management,
4. Management Accounting.
5. Marketing Management

#### **PART-B: GENERAL INSTRUCTIONS FOR PREPARATION OF REPORT:**

- The Practical Studies curriculum shall be assigned an overall three credits equivalent workload.
- Students shall make arrangement for permission from the Units for Practical Studies under the guidance of concern faculty of the college.
- All the students shall draft their report independently, which shall be checked and certified by the faculty concerned
- The Student shall prepare his Practical Studies report in two copies, First Copy submitted to College, Second copy as his Personal Copy.
- Draft report must be in the following format:
  - a. Report must be typed in the Font size 14pt, Time New Roman, 1.5 spacing in A4 size paper and printed on both side of paper.
  - b. Title Page: Full name of students, Semester number, roll/seat number, name of business unit visited, name of academic institutions, etc.
  - c. Company Detail: Name, address, phones, fax, website, e-mail address, etc.
  - d. Guide certificate
  - e. Student's declaration regarding originality of the report.
  - f. Acknowledge
  - g. Preface/Introduction
  - h. Index with contents and page number
  - i. Main part of the report
  - j. Conclusion and suggestions
  - k. Bibliography (if any)
  - l. Appendix (if necessary)
- Only Practical aspects are required. Therefore the Book-concepts should be avoided from the report so far possible.
- The report shall be assessed by the panel of examiners appointed by the University. The student also shall be examined by Viva-voce by the same panel of examiners.

## RETAIL MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA606	Retail Management	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

Retail business in India is booming, and has been prospering fast. Course contents of the course 'Retailing' contains some important topics of both retailing. The paper is useful for the students to be aware of the most crucial areas of marketing operations. The paper will help the student to develop necessary marketing knowledge and skills that will help them build their career in these fields.

### COURSE CONTENT

Unit - 1	Introduction To Retail Business
	Meaning -retail, retailer and retailing, historical evolution, key features, importance, drivers of retail change, role of retailer as a link between producer and consumer, as a channel member and as an image creator, challenges to retail development in India.
Unit – 2	Key Decisions
	Retail modes – types / formats, Retail consumer behaviour – need, understanding and factors affecting. Retail strategy formulation- concept and steps, Retail store location – decision and factors.
Unit - 3	Merchandise Management
	Merchandise management – concepts and steps Visual Merchandizing – Retail store design (Interior and Exterior store design) Retail Decisions- Retail price, Retail brand, Retail Communication/Promotion, Supply chain Management – concept and nature.
Unit – 4	Some Issues Relating To Retailing Business
	Service Retailing – Concept, Nature / characteristics of service, service marketing strategies. FDI in Retailing – Single and Multi -brand retailing. Short Notes – Food retail, apparel retail, footwear retail and consumer durables.

### REFERENCES

- Swapna Pradhan: Retailing Management – Text and cases, 4th Edition, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Arif Sheikh and Kaneez Fatima: Retail Management, Himalaya Publishing House, Mumbai, 2014.
- Harjit Singh: Retail Management, S. Chand Publication, New Delhi.
- V. S. Ramaswamy and S. Namakumari, Marketing Management, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi, 2010
- R. B. Rudani, Basics of Marketing Management, S. Chand & Company, New Delhi, 2015
- Berman & Evarv: Retail Management, Prentice Hall of India, New Delhi.
- Internet Sources

## CONTEMPORARY ISSUES IN INVESTMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA607	Contemporary Issues in Investment	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

To familiarize student with various investment markets and functioning of markets, to equip the students with the theoretical and practical knowledge of capital market and to develop the skills for developing the portfolio construction, revision, reconstruction and investment advisory.

### COURSE CONTENT

Unit - 1	Introduction to the Landscape of Investment
	Definition of investment, investment alternatives, assets – innovative products, the process of investment trading, margin trading, etc. , various indices and its construction, risk and return in investment, real return, nominal return, historical and expected return, risk – valuation of risk, sources of risk
Unit – 2	Mutual Funds
	Meaning and organization structure of Mutual Funds; Origin and Growth of Mutual Funds in India; Benefits of Mutual Funds; Mutual funds Concepts: Net asset value, expenses ratio, entry and exit load, assets under management (AUM); Types of Mutual Funds; Role of AMFI.
Unit - 3	Stock Market Operation
	Trading System in Securities Exchange, Introduction, NEAT & BOLT, Screen based trading system (SBTS), Market phases, order management, trade management , market window operations & Auction., Trading strategies: Long v/s Short and brief introduction to settlement and market margins.
Unit – 4	Insurance
	Role of Insurance; Principles of Insurance; History of Insurance in India; Nationalisation of Insurance in India; Liberation of Insurance in India; Insurance Regulatory and Development Authority (IRDA); Advantages of a Life insurance and Types of Life insurance policies in India.

### REFERENCES

- Investments Analysis and Portfolio Management: Reilly/Brown, Cengen
- Investment Analysis an Portfolio Management: M. Rangantham and R.Madhumathi, Pearson
- The Indian Financial System
-

## PERFORMANCE AND COMPENSATION MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA608	Performance & Compensation Management	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

- To familiarize students about concepts of performance and compensation management.
- To relate its application for attracting, retaining and motivating employees to high performance.

### COURSE CONTENT

Unit - 1	Introduction- Concept, Philosophy of performance management Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.
Unit – 2	Performance management and reward systems. Performance Indicators, Performance Coaching, Mentoring and Counselling, Competency development, Use of technology and e-PMS, Ethical Perspectives in performance appraisal.
Unit - 3	Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance., Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. –Types of benefits, Choice of benefits, administering employee benefits, Flexible benefits/Cafeteria Plans–Pension Schemes–ESOP
Unit – 4	The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, Wage differentials , Regulating payment of wages, wage boards, Pay commissions, dearness allowances, Modern trends in compensation - from wage and salary to cost to company concept, competency based pay, compensation benchmarking

### REFERENCES

- Armstrong, M., Performance Management: Key strategies and practical guidelines, Kogan Page, London.
- Armstrong, M. & Baron, A: Performance Management and Development, Jaico Publishing House
- Bagchi, S. N.: Performance Management, Cengage Learning India.
- Bhattacharyya, D.K.: Performance Management Systems and Strategies, Pearson Education.
- Bhattacharyya Dipak Kumar, Compensation Management, Oxford University Press.
- Gary Dessler, Human Resource Management, Prentice Hall.
- Herman Aguinis: Performance Management, Prentice Hill.
- Milkovich & Newman, Compensation, McGraw Hill.
- Richard Henderson: Compensation Management in Knowledge Based World, Prentice Hall.
- Robert B.: Performance management, McGraw-Hill Education India.
- T.J. Bergman, Compensation Decision Making, Harcourt, Fort Worth, TX
- T.N.Chhabra& SavithaRastogi Compensation management, Sun India Publications.

## ADVANCED OPERATIONS RESEARCH TECHNIQUES (AORT)

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA609	Advanced operations research techniques	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

The objective of this paper is to familiarize the students with advanced techniques of operations research.

### COURSE CONTENT

Unit - 1	PERT and CPM
	<ul style="list-style-type: none"> <li>Presentation of an activity</li> <li>Arrow Diagram</li> <li>Using a Dummy Activities &amp; its logic</li> <li>Network</li> <li>Determination of ES,EF,LS and LF: Critical path</li> <li>Total, free &amp; independent floats</li> <li>Distribution of project duration, Probability of completion duration of the project</li> </ul>
Unit - 2	Sequencing Problem
	<ul style="list-style-type: none"> <li>Introduction</li> <li>Assumption</li> <li>Algorithm for solving sequencing problem                             <ul style="list-style-type: none"> <li>- Processing n jobs through 2 machines</li> <li>- Processing n jobs through 3 machines</li> <li>- Processing n jobs through 4 machines</li> </ul> </li> </ul>
Unit-3	Assignment methods
	<ul style="list-style-type: none"> <li>Introduction</li> <li>Hungarian assignment method</li> <li>Some typical examples</li> <li>Travelling salesman problem</li> </ul>
Unit – 4	Replacement Theory
	<ul style="list-style-type: none"> <li>Replacement Policy for Equipment which deteriorates gradually</li> <li>Replacement of items that fail suddenly</li> <li>Group replacement policy</li> </ul>

### REFERENCES

- Operations Research Theory and Applications (2<sup>nd</sup> edition): J K Sharma (Macmillan India)
- Operations Research Techniques for Management: V.K. Kapoor (Sultan Chand & Sons)
- Operations Research: Kanti Swarop, P.K. Gupta & Man Mohan (Himalaya Publication)
- Quantitative Techniques in Management: N.D. Vera (TATA McGraw Hill)