

**ORDINANCE FOR ADMISSION OF STUDENTS IN  
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME (HONOURS)  
Choice Based Credit System (CBCS) pattern**

**w.e.f. Session: 2019-2020**

1. Admission to the Bachelor Business Administration (BBA) Honours shall be on self-financing basis.
2. **Eligibility for admission:**
  - 2.1 Candidates seeking admission to the first year of the Degree of Bachelor of Business Administration will be required to have passed with a minimum of 45% marks in the Intermediate Examination in Arts/Science/Commerce of a Board/University established or incorporated by law or any other examination recognized by the University as equivalent thereto.
  - 2.2 Admission to the Bachelor of Business Administration (Honours) Programme shall be made on the basis of merit list prepared after the entrance test including written and viva voce examinations to be conducted by the College.
  - 2.3 The maximum number of seats for the Bachelor of Business Administration Degree Programme (Honours) in a College where a BBA Programme started will be limited to 60 only which may be revised with the prior permission of State Government. There shall be five additional seats for the wards of NRI on payment and first-cum-first serve basis. The reservation of seats for the Programme shall be as per the rules of the State Government/Patna University for SC, ST and OBC. All candidates seeking admission to the Programme shall pay full fees as prescribed in the ordinance or modified from time to time under the provision of the ordinance.
  - 2.4 No applicant shall be admitted to the Programme who has not applied for admission within the notified time, or who being selected for admission, does not get herself/himself enrolled within the specified time, except when the delay has been condoned by the Vice Chancellor.
  - 2.5 No applicant shall be admitted to the Programme who in the opinion of the Vice-Chancellor, should not be admitted in the best interest of the University.
  - 2.6 Reservation: As per Bihar Government Norms.
3. Selection of Students to the Elective Course:
  - 3.1 The Departmental Council / Admission Committee shall follow a selection procedure on a first come first serve basis, fixing the maximum number of students, giving counselling to the students etc to avoid overcoming to a particular course(s) at the expense of some other courses.
  - 3.2 The colleges shall provide all information relating to the ECs in each programme to all the students so as to enable them to choose their ECs.
  - 3.3 Universities/Institutes may evolve a system/policy about Extra Curricular Activities/general interest and hobby courses/sports/NCC/NSS/Add-on Certificate courses on their own.
  - 3.4 The new scheme of UG courses should be given due consideration while framing the admission eligibility requirements for PG/Technical courses in Indian Universities/Institutions to ensure that students following inter and multidisciplinary format under CBCS are not at a disadvantage. If a student obtains 24 credits in a particular discipline it may be considered as the minimum eligibility for admission in the concerned discipline, for entry to PG/Technical courses in Indian Universities/Institutions.

**4. Fee Structure of BBA Course:**

3.1 The fee for the course shall be charged at the beginning of the academic year. The fee structure per annum for the course shall be the following:

Particulars	1 <sup>st</sup> Year		2 <sup>nd</sup> Year		3 <sup>rd</sup> Year	
	General & Reserved	NRI	General & Reserved	NRI	General & Reserved	NRI
Admission	200.00	400.00	200.00	400.00	200.00	400.00
Registration	100.00	200.00	-	-	-	-
Tuition Fee	6500.00	13000.00	9500.00	19000.00	14500.00	29000.00
Library	500.00	1000.00	500.00	1000.00	500.00	1000.00
Development Charges	5000.00	10000.00	6500.00	13000.00	6500.00	13000.00
Maintenance	550.00	1100.00	600.00	1200.00	600.00	1200.00
Common Room	200.00	400.00	200.00	400.00	200.00	400.00
Stationary	225.00	450.00	225.00	450.00	225.00	450.00
Extra-curricular	500.00	1000.00	500.00	1000.00	500.00	1000.00
Miscellaneous	500.00	1000.00	1100.00	1200.00	1100.00	1700.00
Electricity	300.00	600.00	300.00	600.00	300.00	600.00
Magazine	75.00	150.00	75.00	150.00	75.00	150.00
Environment Protection	200.00	400.00	200.00	400.00	200.00	400.00
Social Work	100.00	200.00	100.00	200.00	100.00	200.00
Identity Card	50.00	100.00	-	-	-	-
CIA	1000.00	2000.00	1000.00	2000.00	1000.00	2000.00
<b>Total</b>	<b>16,000/-</b>	<b>32,000/-</b>	<b>21,000/-</b>	<b>42,000/-</b>	<b>26,000/-</b>	<b>52,000/-</b>

**BBA SUBJECT SHOWING ITS CREDITS**

**SEMESTER I**

**Total Credit = 20**

**Core Papers**

- |  |             |
|--|-------------|
| 1. Fundamentals of Management          | Credit = 06 |
| 2. Business Mathematics and Statistics | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |                           |             |
|---------------------------|-------------|
| 1. Business Environment   | Credit = 06 |
| 2. Principle of Insurance | Credit = 06 |
| 3. Business Ethics        | Credit = 06 |

Ability Enhancement Compulsory Course (AECC) English/MIL Comm./Env. Sc./ Credit = 02

**SEMESTER II**

**Total Credit = 20**

**Core Papers**

- |                         |             |
|-------------------------|-------------|
| 1. Managerial Economics | Credit = 06 |
| 2. Financial Accounting | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |                             |             |
|-----------------------------|-------------|
| 1. Business Communication   | Credit = 06 |
| 2. Principles of Banking    | Credit = 06 |
| 3. Organisational Behaviour | Credit = 06 |

Ability Enhancement Compulsory Course (AECC) English/MIL Comm./Env. Sc./ Credit = 02

**SEMESTER III**

**Total Credit = 26**

**Core Papers**

- |                              |             |
|------------------------------|-------------|
| 1. Marketing Management      | Credit = 06 |
| 2. Cost Accounting           | Credit = 06 |
| 3. Legal Aspects of Business | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |                       |             |
|-----------------------|-------------|
| 1. Office Management  | Credit = 06 |
| 2. Tourism Management | Credit = 06 |
| 3. Tax Accounting     | Credit = 06 |

**Skill Enhancement Course**

Choose any one out of two: Credit = 02 × 01 = 02

- |                          |             |
|--------------------------|-------------|
| 1. IT Tools for Business | Credit = 02 |
| 2. E-Business            | Credit = 02 |

**SEMESTER IV**

**Total Credit = 26**

**Core Papers**

- |                              |             |
|------------------------------|-------------|
| 1. Management Accounting     | Credit = 06 |
| 2. Financial Management      | Credit = 06 |
| 3. Human Resource Management | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |                       |             |
|-----------------------|-------------|
| 1. Service Marketing  | Credit = 06 |
| 2. Project Management | Credit = 06 |
| 3. Hotel Management   | Credit = 06 |

**Skill Enhancement Course**

Choose any one out of two: Credit = 02 × 01 = 02

- |   |             |
|---|-------------|
| 1. Customer Relationship Management     | Credit = 02 |
| 2. Creativity and Innovation Management | Credit = 02 |

**SEMESTER V**

**Total Credit = 24**

**Core Papers**

- |                                      |             |
|--------------------------------------|-------------|
| 1. Computer Applications in Business | Credit = 06 |
| 2. Entrepreneurial Development       | Credit = 06 |

**Discipline Specific Elective (DSE)**

Choose any two out of six: Credit = 06 × 02 = 12

- |                                      |             |
|--------------------------------------|-------------|
| 1. Management of Industrial Relation | Credit = 06 |
| 2. Training & Development Management | Credit = 06 |
| 3. Financial Services                | Credit = 06 |
| 4. Investment Management             | Credit = 06 |
| 5. Marketing Research                | Credit = 06 |
| 6. Rural Marketing Management        | Credit = 06 |

**SEMESTER VI**

**Total Credit = 24**

**Core Papers**

- |  |             |
|--|-------------|
| 1. Strategic Management  | Credit = 06 |
| 2. Dissertation/ Project work/ OJT (on the job training)/ Extension Activities | Credit = 06 |

**Discipline Specific Elective (DSE)**

Choose any two out of six: Credit = 06 × 02 = 12

- |                                      |             |
|--------------------------------------|-------------|
| 1. Change Management                 | Credit = 06 |
| 2. Reward Management                 | Credit = 06 |
| 3. Financial Institutions and Market | Credit = 06 |
| 4. Tax Planning and Management       | Credit = 06 |
| 5. Export Management                 | Credit = 06 |
| 6. Sales and Advertising Management  | Credit = 06 |

**B. B. A. (Hons.) CBCS Syllabus**

Semester	Core Course (14) 6 Credits each	Ability Enhancement Compulsory Course (AECC) (2) 2 Credits each	Skill Enhancement Course (SEC) (2) 2 Credits each	Discipline Specific Elective (DSE) (4) 6 Credits each	Generic Elective (GE) (4) 6 Credits each
I	Fundamental of Management	English/MIL Communication/ Environmental Science			1. Business Environment 2. Principles of Insurance 3. Business Ethics
	Business Mathematics and Statistics				
II	Managerial Economics	English/MIL Communication/ Environmental Science			1. Business Communication 2. Principles of Banking 3. Organisational Behaviour
	Financial Accounting				
III	Marketing Management		1. IT Tools for Business 2. E-Business		1. Office Management 2. Tourism Management 3. Tax Accounting
	Cost Accounting				
	Legal Aspects of Business				
IV	Management Accounting		1. Customer Relationship Management 2. Creativity and Innovation Management		1. Service Marketing 2. Project Management 3. Hotel Management
	Financial Management				
	Human Resource Management				
V	Computer Applications in Business			1. Management of Industrial Relation 2. Training & Development Management 3. Financial Services 4. Investment Management 5. Marketing Research 6. Rural Marketing Management	
	Entrepreneurial Development				
VI	Strategic Management			1. Change Management 2. Reward Management 3. Financial Institutions and Market 4. Tax Planning and Management 5. Export Management 6. Sales and Advertising Management	
	Dissertation/ Project work/ OJT (on the job training)/ Extension Activities				

**Summary of Course Structure with subject code  
for B. B. A. (Hons.)**

<b>Semester I</b>	<b>Paper Code</b>	<b>Semester II</b>	<b>Paper Code</b>
<b>Core Paper</b>		<b>Core Paper</b>	
Fundamental of Management	CP 1	Managerial Economics	CP 3
Business Mathematics and Statistics	CP 2	Financial Accounting	CP 4
<b>ENG AECC : English/MIL Communication/ Environmental Science</b>		<b>ENG AECC : English/MIL Communication/ Environmental Science</b>	
<b>Generic Elective (choose any one):</b>		<b>Generic Elective (choose any one):</b>	
1. Business Environment 2. Principles of Insurance 3. Business Ethics	GE 1 GE 2 GE 3	1. Business Communication 2. Principles of Banking 3. Organisational Behaviour	GE 4 GE 5 GE 6
<b>Semester III</b>		<b>Semester IV</b>	
<b>Core Paper</b>		<b>Core Paper</b>	
Marketing Management	CP 5	Management Accounting	CP 8
Cost Accounting	CP 6	Financial Management	CP 9
Legal Aspects of Business	CP 7	Human Resource Management	CP 10
<b>Skill Enhancement Course (choose any one):</b>		<b>Skill Enhancement Course (choose any one):</b>	
1. IT Tools for Business 2. E-Business	SE 1 SE 2	1. Customer Relationship Management 2. Creativity and Innovation Management	SE 3 SE 4
<b>Generic Elective (choose any one):</b>		<b>Generic Elective (choose any one):</b>	
1. Office Management 2. Tourism Management 3. Tax Accounting	GE 7 GE 8 GE 9	1. Service Marketing 2. Project Management 3. Hotel Management	GE 10 GE 11 GE 12
<b>Semester V</b>		<b>Semester VI</b>	
<b>Core Paper</b>		<b>Core Paper</b>	
Computer Applications in Business	CP 11	Strategic Management	CP 13
Entrepreneurial Development	CP 12	Dissertation/ Project work/ OJT(on the job training)/ Extension Activities	CP 14
<b>Discipline Specific Elective (choose any two):</b>		<b>Discipline Specific Elective (choose any two):</b>	
1. Management of Industrial Relation 2. Training & Development Management 3. Financial Services 4. Investment Management 5. Marketing Research 6. Rural Marketing Management	DS 1 DS 2 DS 3 DS 4 DS 5 DS 6	1. Change Management 2. Reward Management 3. Financial Institutions Market 4. Tax Planning and Management 5. Export Management 6. Sales and Advertising Management	DS 7 DS 8 DS 9 DS 10 DS 11 DS 12

**(Reference Regulation no. 1.2.4 - Those who has opted any particular paper either in compulsory or in general elective, then such paper cannot be opted as discipline specific elective paper or vice versa.)**

**Regulations for BBA Course**  
**Choice Based Credit System (CBCS)**

1. Outline of the Choice Based Credit System (CBCS):

It consists of a number of courses. Each course is equivalent to a paper.

- 1.1 Core Course (CC): A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core Course.
- 1.2 Elective Course (EC): Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/ domain or nurtures the candidate's proficiency/skill is called an Elective.
  - 1.2.1 Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also have discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study.)
  - 1.2.2 Dissertation/Project: An elective course designed to acquire special/ advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.
  - 1.2.3 Generic Elective Course (GE): An elective course chosen generally from an unrelated discipline/ Subject, with an intention to seek exposure is called Generic Elective.

P.S.: A core course offered in a discipline/ subject may be treated as an elective by other discipline/ subject and vice versa and such electives may also be referred to as Generic Elective.
  - 1.2.4 Those who has opted any particular paper either in compulsory or in general elective, then such paper cannot be opted as discipline specific elective paper or vice versa.
- 1.3 Ability Enhancement Courses (AEC): The Ability Enhancement (AE) courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC).
  - 1.3.1 "AECC" courses are the courses based upon the content that leads to knowledge enhancement: viz. i. Environmental Science and ii. English Communication/ MIL Communication.
  - 1.3.2 Skill Enhancement Courses (SEC): SEC Courses are value based and/ or skill based and are aimed at providing hands-on-training, competencies, skill, etc. These courses may be chosen from a pool of courses designed to provide value based and/ or skill based knowledge.
- 1.4 Project Work/ Dissertation is considered a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. A Project/ Dissertation work would be of 6 credits. A Project/ Dissertation work may be given in lieu of a Discipline Specific (DSE) paper in 6<sup>th</sup> Semester.

2. **Implementation:**

- 2.1 The CBCS shall be implemented in State University where above mentioned Core subject are taught, subject to the condition that all the stakeholders agree to common minimum syllabi of the core papers and at least follow common minimum curriculum as fixed by the UGC. The allowed deviation from the syllabi being 20% at the maximum with the approval of the University.
- 2.2 The Universities/ Autonomous Colleges under the State Universities may be allowed to finally design their own syllabi for the core and elective papers subject to point no. 1. UGC may prepare a list of elective papers but the Universities/Institutes may further add to the list of elective papers they want to offer as per the facilities available.

- 2.3 Number of Core papers for all Universities has to be the same for UG Honours course.
- 2.4 Credit score earned by a student for any elective paper has to be included in the student's overall score tally irrespective of whether the paper is offered by the parent University (degree awarding university/ institute) or not.
- 2.5 For the introduction of AE Courses, they may be divided into two categories:
- (a) AE Compulsory Courses: The Universities participating in CBCS system may have common curriculum for these papers. There may be one paper each in the 1<sup>st</sup> two semesters viz. (i) English/ MIL Communication, (ii) Environmental Science.
- (b) Skill Enhancement Courses: The Universities may decide the papers they may want to offer form a common pool of papers as prepared by the University/ Institution. The University may offer one paper in 3<sup>rd</sup> and 4<sup>th</sup> semester for their course.
- 2.6 The University/Institute may plan the number of seats per elective paper as per the facility and infrastructure available.
- 2.7 An undergraduate degree with Honours in a discipline may be awarded if a student completes 14 core papers in that discipline, 2 Ability Enhancement Compulsory Courses (AECC), minimum 2 Skill Enhancement Course (SEC) and 4 papers each from a list of Discipline Specific Elective and Generic Elective papers respectively.
- 2.8 Core Subject: There shall be 14 core papers with 84 credits. Examination shall be conducted in all subjects at the end of every semester as given below:
- 2.8.1 Generic Elective Subject: There shall be 4 papers, 1 each in I, II, III & IV semesters. For all the four semesters the total no. of credits for Generic Elective courses shall be 24 only.
- 2.8.2 Discipline Specific Courses: 04 elective courses with  $(4 \times 6) = 24$  credits are to be offered two in the 5<sup>th</sup> semester and 2 in the 6<sup>th</sup> semester. Discipline Specific Courses subjects are to selected from the list of electives prescribed by the board of studies concerned, as given in the table can choose any one of the papers, as given in the table, as elective for a particular semester whether 5<sup>th</sup> semester or 6<sup>th</sup> semester. Elective paper for a particular semester once chosen by a particular college should not be changed without getting prior permission and approval of the University.
- 2.8.3 Skill based subjects: BBA course shall offer 02 courses of skill based subjects. One each in III and IV semester with 02 credits each  $(2 \times 2) = 04$  credit.
- 2.8.4 Ability Enhancement Compulsory Courses (AECC)  
There are 02 Ability Enhancement Compulsory Courses offered:  
a) English/MIL/Comm./IEnv. Sc. (Semester I)  
b) English/MIL/Comm./IEnv. Sc. (Semester II)

Table: 01

Courses	*Credits	
I. Core Course (14 Papers)	$14 \times 06 = 84$	$14 \times 06 = 84$
II. Elective Course (8 Papers)		
A.1. Discipline Specific Elective (4 Papers)	$04 \times 06 = 24$	$04 \times 06 = 24$
B.1. Generic Elective Interdisciplinary (4 Papers)	$04 \times 06 = 24$	$04 \times 06 = 24$
Optional Dissertation or Project work in place of one Discipline Specific Elective paper Semester.		(6 credits) in 6 <sup>th</sup>
III. <u>Ability Enhancement Courses</u>		
1. Ability Enhancement Compulsory Courses (AECC)		

**PATNA UNIVERSITY**

(2 Papers of 2 credit each)	02 × 02 = 04	02 × 02 = 04
Environmental Science		
English/MIL Communication		
2. Skill Enhancement Courses (SEC)		
(Minimum 2)	02 × 02 = 04	02 × 02 = 04
(2 Papers of 2 credits each)		
Total Credit	<hr/> 140	<hr/> 140

Table : 02 Proposed Scheme for Choice Based Credit System in BBA Honours

	CORE COURSE (14)	Ability Enhancement Compulsory Course (AECC) (2)	Skill Enhancement Course (SEC) (2)	Elective: Discipline Specific (DSE) (4)	Elective: Generic (GE) (4)
I	C 1	(English Communication / MIL / Environmental Science)			GE – 1
	C 2				
II	C 3	Environmental Science / (English Communication / MIL )			GE – 2
	C 4				
III	C 5		SEC – 1		GE – 3
	C 6				
	C 7				
IV	C 8		SEC – 2		GE - 4
	C 9				
	C 10				
V	C 11			DSE – 1	
	C 12			DSE – 2	
VI	C 13			DSE – 3	
	C 14			DSE - 4	

3. Attendance Requirements (subject to general regulations of Patna University)

- 3.1 It is expected that students will attend all the classes, i.e., 100% attendance.
- 3.2 A student must attend every lecture, tutorial and practical class given in a course, whether Core (C), Generic Elective (GE), Discipline Specific Elective (DSE), Ability Enhancement Compulsory Course (AECC) or Skill Enhancement Course (SEC).
- 3.3 A student's attendance in a course will include his/her attendance in lecture, class tests, tutorials, seminars and practical classes which together will be considered for calculation of his/her attendance percentage.
- 3.4 In no case students having less than 75% attendance shall be permitted to appear in semester end examination to be conducted by the Institution/University.
- 3.5 60% attendance is required for each course, for those with medical reasons (not less than 10 days). Application for leave along with a medical certificate issued by a registered medical practitioner signed by a parent must be submitted within one week of rejoining the college. If failed to submit the application within the due period, the absence will not be considered and no condonation of attendance shall be granted in any case.
- 3.6 Application for absence on medical ground needs to be substantiated with the medical certificate and the prescription for approval by the Principal/Director/Coordinator within one week of rejoining the college.
- 3.7 When absence of the student is caused by unforeseen events, application for leave duly signed by the student and the parent must be submitted to the Principal/Director/Coordinator.
- 3.8 In order to obtain exemption from games, sports, activities etc., on account of illness or

any kind of physical disability, it will be necessary for students, to obtain a medical certificates to this effects.

3.9 In courses in which a student has 60% or more attendance, he/she will be allowed to attend make-up classes in the next academic year with regular students. He/she will need to obtain a certificate from the Principal/Director/Coordinator of the concerned department that he/she has completed the make-up classes. Then he/she will allowed to take the end semester examination in that particular course(s).

3.10 **Condoning absence:** The absence of a student may be condoned on the following grounds only:

- a) Participation in NCC/NSS/AICUF camps (of minimum 10 days of duration)
- b) Participation in state or national level sports/cultural meet/ This absence may be condoned, provided that prior permission in writing from the Principal/Director/Coordinator concerned has been taken and a certificate to this effect signed by the competent authority in the organization where he/she attended the event is furnished within a week of his/her rejoining the College. However, even after this consideration attendance of a student in a course has to be a minimum of 75% to enable his/her to write the end-semester examination.

4. **Extension Activities:** Proper relevant records shall be maintained by the respective Colleges/Departments and if necessary, it may be verified by the University authority at any time. The extension activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates. This grading shall be incorporated in the marks sheet to be issued at the end of the semester for which students shall pay fee for one theory paper.

#### 5. **Promotion to Higher Semester**

Promotion of a student from one semester to the next higher semester is subject to certain conditions given below:

- 5.1 In every case, a student must have a minimum of 75% aggregate attendance in the current semester for promotion to the next higher semester.
- 5.2 Promotion from semester 1 to 2: the student should have at least 75% of attendance in aggregate in semester 1. Number of credits earned is not a requirement for this promotion.
- 5.3 Promotion from semester 2 to 3: A student should have at least 75% of attendance in the aggregate in Semester 2 and should have earned a minimum of 50% credits in all courses up to semester 2.
- 5.4 Promotion from semester 3 to 4: A student should have at least 75% of attendance in aggregate in semester 3. Number of credits earned is not a requirement for this promotion.
- 5.5 Promotion from semester 4 to 5: A student should have at least 75% of attendance in aggregate in semester 4 and should have earned a minimum of 75% credits in all courses up to semester 4.
- 5.6 Promotion from semester 5 to 6: A student should have 75% of attendance in aggregate in semester 5. Number of credits earned is not a requirement for this promotion.
- 5.7 A student shall be required to appear in mid-semester, wherever applicable, as well as end-semester examination of all the courses he/she may repeating for any reason whatsoever.
- 5.8 A promoted student with carry courses shall be required to clear all those courses in the subsequent semester and earn requisite number of credits.
- 5.9 A student has not been promoted to the next semester will have to appear at the end semester examination with the students of next batch. He/she will have to take both the mid semester and end semester examination.
- 5.10 Final result and the award of the degree shall only be given after clearing all papers of all end-semester examination as well as internal assessment examinations.

Marks to be awarded as follows:

- 20% of marks of Regularity of attendance.
- 60% of marks for Active participation in classes/ camps/ games/ special camps/ programmes in the college/ District/State/University activities.
- 10% of marks for exemplary awards/certificates/prizes.
- 10% of marks for other social components such as Blood Donations, Fine Arts, etc.

6. Requirements to appear for the Examinations: As per the Patna University Act.

**7. Scheme of examination**

- i. BBA examination is conducted only for 3 hours irrespective of total marks allotted for the examinations.
- ii. There shall be theory examinations at the end of each semester, for odd semesters in the month of December; for even semesters in May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in December or May.
- iii. All candidates admitted in first year, should get registered for the first semester examination, compulsorily. If registration is not possible owing to any reason including shortage of attendance less than 55% beyond condonation limit or on medical grounds, the candidates are permitted to rejoin the course in the next year.
- iv. The results of all the examinations will be published through the University where the student underwent the course as well as through University Website.

**8. Restrictions to appear for the examinations**

Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers as long as the transitory provision is applicable.

**9. Passing Minimum**

- 9.1 A candidate shall be declared to have passed the whole examination, if the candidate passes in all the theory papers and practical wherever prescribed as per the scheme of examinations by earning 140 credits in all semesters. He / She shall also fulfil the extension activity prescribed by earning 1 credit to qualify for the degree in addition to 140 credits and additional paper opted by the Students.
- 9.2 A candidate should get **not less than 45% in the University (external)** Examination, compulsorily, in BBA. Also the candidate who secures **not less than 45%** marks in the external as well as internal (CIA) examinations put together in the said shall be declared to have successfully passed the examination in the subject. The candidates who absents himself for CIA programmes, after a repeated chance, will be awarded zero mark in the concerned subject.

**10. Distribution**

Table - 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for BBA Programme.

Uni. Exam. Total (ESE)	Passing Minimum for Uni. Exam	CIA Total	Passing Minimum for CIA	Total Marks Allotted	Passing Minimum (Uni. Exam+CIA)
70	32	30	14	100	45

Note: ESE - End Semester Examination

Table - 1(B): The following are the Distribution of marks for the Continuous Internal Assessment in the theory papers of BBA programmes.

The components of CIA are follows:

(i) Two mid-semester written tests of one hour duration each	= 15 Marks
(ii) Seminar/Quiz	= 05 Marks
(iii) Assignment	= 05 Marks
(iv) Punctuality and Conduct	= 05 Marks
<b>Total</b>	<b>= 30 Marks</b>

Table B

Syllabus for each paper shall be divided into at least 5 units. Based on this, the question paper pattern for the End Semester Examination shall have divided into three parts A, B, C comprising of objective type questions with multiple choice, short answer type questions and long answer type question respectively as mentioned below:

Part	Nature of questions	Number of questions to be asked	Number of questions to be answered	Marks of each question	Total Marks
Part – A	Objective type question with multiple choice	10	10	01	10
Part – B	Short answer type questions	05	04	05	20
Part – C	Long answer type questions	05	04	10	40
<b>Total Marks</b>					<b>70</b>

**Continuous Internal Assessment (CIA)** shall be conducted by the teacher concerned as per the prescribed syllabus. The CIA marks shall be furnished to the COE by the respective colleges/Department.

**11. Grading:**

Once the marks of the CIA and end-semester examinations for BBA course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Letter Grade	Percentage Range	Numerical of Letter Grade	Description of Grade
O	100-91	10	Outstanding
A++	90-81	9	Excellent
A+	80-71	8	Very Good
A	70-61	7	Good
B+	60-51	6	Average
B	50-45	5	Pass
F	Less than 45	Less than 5	Fail

**Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)**

C<sub>i</sub> = Credits earned for course i in any semester

G<sub>i</sub> = Grade Point obtained for course i in any semester

n = refers to the semester in which such course were credited

**Grade point average (for a Semester):**

**Calculation of grade point average semester-wise and part-wise is as follows:**

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the multiplication of grade points by the credits of the courses offered under each part  
GPA = -----

Sum of the credits of the courses under each part in a semester

**Calculation of Grade Point Average (CGPA) (for the entire programme):**

A candidate who has passed all the examinations under all semesters is eligible for the following part wise computed final grades based on the range of CGPA.

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum \sum C_{ni} G_{ni}}{\sum \sum C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme under each semester

CGPA = -----  
Sum of the Credits of the courses of the entire programme under each semester

CGPA	GRADE
9.0 and above but below 10.0	O
8.0 and above but below 9.0	D+
7.5 and above but below 8.0	D
6.5 and above but below 7.5	A+
6.0 and above but below 6.5	A
5.0 and above but below 6.0	B
4.0 and above but below 5.0	C
0.0 and above but below 4.0	U

**12. Conferment of the Degree:**

No candidate shall be eligible for conferment of the Degree unless the candidate:

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed therefore.
- ii. Has completed all the components prescribed under in the CBCS pattern to earn 140 credits.
- iii. Has successfully completed the prescribed Field Work etc., as evidenced by certificate issued by the Principal/Director/Coordinator of the College.

**BBA SUBJECT SHOWING ITS CREDITS**

**SEMESTER I**

**Total Credit = 20**

**Core Papers**

- |  |             |
|--|-------------|
| 3. Fundamentals of Management          | Credit = 06 |
| 4. Business Mathematics and Statistics | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |  |             |
|--|-------------|
| 4. Business Environment  | Credit = 06 |
| 5. Principle of Insurance  | Credit = 06 |
| 6. Business Ethics   | Credit = 06 |
| Ability Enhancement Compulsory Course (AECC) English/MIL Comm./Env. Sc./ | Credit = 02 |

**SEMESTER II**

**Total Credit = 20**

**Core Papers**

- |                         |             |
|-------------------------|-------------|
| 3. Managerial Economics | Credit = 06 |
| 4. Financial Accounting | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |  |             |
|--|-------------|
| 4. Business Communication  | Credit = 06 |
| 5. Principles of Banking   | Credit = 06 |
| 6. Organisational Behaviour  | Credit = 06 |
| Ability Enhancement Compulsory Course (AECC) English/MIL Comm./Env. Sc./ | Credit = 02 |

**SEMESTER III**

**Total Credit = 26**

**Core Papers**

- |                              |             |
|------------------------------|-------------|
| 4. Marketing Management      | Credit = 06 |
| 5. Cost Accounting           | Credit = 06 |
| 6. Legal Aspects of Business | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |                       |             |
|-----------------------|-------------|
| 4. Office Management  | Credit = 06 |
| 5. Tourism Management | Credit = 06 |
| 6. Tax Accounting     | Credit = 06 |

**Skill Enhancement Course**

Choose any one out of two: Credit = 02 × 01 = 02

- |                          |             |
|--------------------------|-------------|
| 3. IT Tools for Business | Credit = 02 |
| 4. E-Business            | Credit = 02 |

**SEMESTER IV**

**Total Credit = 26**

**Core Papers**

- |                              |             |
|------------------------------|-------------|
| 4. Management Accounting     | Credit = 06 |
| 5. Financial Management      | Credit = 06 |
| 6. Human Resource Management | Credit = 06 |

**Generic Elective Papers**

Choose any one out of three: Credit = 06 × 01 = 06

- |                       |             |
|-----------------------|-------------|
| 4. Service Marketing  | Credit = 06 |
| 5. Project Management | Credit = 06 |
| 6. Hotel Management   | Credit = 06 |

**Skill Enhancement Course**

Choose any one out of two: Credit = 02 × 01 = 02

- |   |             |
|---|-------------|
| 3. Customer Relationship Management     | Credit = 02 |
| 4. Creativity and Innovation Management | Credit = 02 |

**SEMESTER V**

**Total Credit = 24**

**Core Papers**

- |                                      |             |
|--------------------------------------|-------------|
| 3. Computer Applications in Business | Credit = 06 |
| 4. Entrepreneurial Development       | Credit = 06 |

**Discipline Specific Elective (DSE)**

Choose any two out of six: Credit = 06 × 02 = 12

- |                                      |             |
|--------------------------------------|-------------|
| 7. Management of Industrial Relation | Credit = 06 |
| 8. Training & Development Management | Credit = 06 |
| 9. Financial Services                | Credit = 06 |
| 10. Investment Management            | Credit = 06 |
| 11. Marketing Research               | Credit = 06 |
| 12. Rural Marketing Management       | Credit = 06 |

**SEMESTER VI**

**Total Credit = 24**

**Core Papers**

- |  |             |
|--|-------------|
| 3. Strategic Management  | Credit = 06 |
| 4. Dissertation/ Project work/ OJT (on the job training)/ Extension Activities | Credit = 06 |

**Discipline Specific Elective (DSE)**

Choose any two out of six: Credit = 06 × 02 = 12

- |                                      |             |
|--------------------------------------|-------------|
| 7. Change Management                 | Credit = 06 |
| 8. Reward Management                 | Credit = 06 |
| 9. Financial Institutions and Market | Credit = 06 |
| 10. Tax Planning and Management      | Credit = 06 |
| 11. Export Management                | Credit = 06 |
| 12. Sales and Advertising Management | Credit = 06 |

**B. B. A. (Hons.) CBCS Syllabus**

Semester	Core Course (14) 6 Credits each	Ability Enhancement Compulsory Course (AECC) (2) 2 Credits each	Skill Enhancement Course (SEC) (2) 2 Credits each	Discipline Specific Elective (DSE) (4) 6 Credits each	Generic Elective (GE) (4) 6 Credits each
I	Fundamental of Management	English/MIL Communication/ Environmental Science			1. Business Environment 2. Principles of Insurance 3. Business Ethics
	Business Mathematics and Statistics				
II	Managerial Economics	English/MIL Communication/ Environmental Science			1. Business Communication 2. Principles of Banking 3. Organisational Behaviour
	Financial Accounting				
III	Marketing Management		1. IT Tools for Business 2. E-Business		1. Office Management 2. Tourism Management 3. Tax Accounting
	Cost Accounting				
	Legal Aspects of Business				
IV	Management Accounting		1. Customer Relationship Management 2. Creativity and Innovation Management		1. Service Marketing 2. Project Management 3. Hotel Management
	Financial Management				
	Human Resource Management				
V	Computer Applications in Business			1. Management of Industrial Relation 2. Training & Development Management 3. Financial Services 4. Investment Management 5. Marketing Research 6. Rural Marketing Management	
	Entrepreneurial Development				
VI	Strategic Management			1. Change Management 2. Reward Management 3. Financial Institutions and Market 4. Tax Planning and Management 5. Export Management 6. Sales and Advertising Management	
	Dissertation/ Project work/ OJT (on the job training)/ Extension Activities				

**Summary of Course Structure with subject code  
for B. B. A. (Hons.)**

Semester I	Paper Code	Semester II	Paper Code
<b>Core Paper</b>		<b>Core Paper</b>	
Fundamental of Management	CP 1	Managerial Economics	CP 3
Business Mathematics and Statistics	CP 2	Financial Accounting	CP 4
<b>ENG AECC : English/MIL Communication/ Environmental Science</b>		<b>ENG AECC : English/MIL Communication/ Environmental Science</b>	
<b>Generic Elective (choose any one):</b>		<b>Generic Elective (choose any one):</b>	
1. Business Environment 2. Principles of Insurance 3. Business Ethics	GE 1 GE 2 GE 3	1. Business Communication 2. Principles of Banking 3. Organisational Behaviour	GE 4 GE 5 GE 6
<b>Semester III</b>		<b>Semester IV</b>	
<b>Core Paper</b>		<b>Core Paper</b>	
Marketing Management	CP 5	Management Accounting	CP 8
Cost Accounting	CP 6	Financial Management	CP 9
Legal Aspects of Business	CP 7	Human Resource Management	CP 10
<b>Skill Enhancement Course (choose any one):</b>		<b>Skill Enhancement Course (choose any one):</b>	
1. IT Tools for Business 2. E-Business	SE 1 SE 2	1. Customer Relationship Management 2. Creativity and Innovation Management	SE 3 SE 4
<b>Generic Elective (choose any one):</b>		<b>Generic Elective (choose any one):</b>	
1. Office Management 2. Tourism Management 3. Tax Accounting	GE 7 GE 8 GE 9	1. Service Marketing 2. Project Management 3. Hotel Management	GE 10 GE 11 GE 12
<b>Semester V</b>		<b>Semester VI</b>	
<b>Core Paper</b>		<b>Core Paper</b>	
Computer Applications in Business	CP 11	Strategic Management	CP 13
Entrepreneurial Development	CP 12	Dissertation/ Project work/ OJT(on the job training)/ Extension Activities	CP 14
<b>Discipline Specific Elective (choose any two):</b>		<b>Discipline Specific Elective (choose any two):</b>	
1. Management of Industrial Relation 2. Training & Development Management 3. Financial Services 4. Investment Management 5. Marketing Research 6. Rural Marketing Management	DS 1 DS 2 DS 3 DS 4 DS 5 DS 6	1. Change Management 2. Reward Management 3. Financial Institutions Market 4. Tax Planning and Management 5. Export Management 6. Sales and Advertising Management	DS 7 DS 8 DS 9 DS 10 DS 11 DS 12

**(Reference Regulation no. 1.2.4 - Those who has opted any particular paper either in compulsory or in general elective, then such paper cannot be opted as discipline specific elective paper or vice versa.)**

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**BACHELOR OF BUSINESS ADMINISTRATION (BBA)  
VOCATIONAL  
SYLLABUS  
UNDER CBCS  
(With effect from 2019- 2020)  
SEMESTER I  
PAPER – CP 1  
FUNDAMENTALS OF MANAGEMENT**

**Objective:**

*To enable the students understand the principles of management and how to acquire skill to become a good Manager.*

**UNIT-I**

Management - Importance - Definition - Nature and Scope of Management - Process - Role and function of a Manager - Levels of Management – Management as an Art or Science - Management as a Profession - Contributions of Henry Fayol and F W Taylor to Management.

**UNIT-II**

Planning - Nature - Importance - Types - Steps in Planning -Objectives - Policies - Procedures - and Methods - Decision making - Process of decision making - Types of decision.

**UNIT-III**

Organizing - Types of Organization structure - Span of Control - Departmentation - Informal Organization.

**UNIT-IV**

Authority - Delegation - Decentralization - Difference between authority and power - Uses of authority - Staffing - Sources of recruitment - Selection process - Training - Directing - Nature and purpose of Directing – Motivation (Maslow’ s need hierarchy Theory only).

**UNIT-V**

Co-ordination - Need of co-ordination - Types - Techniques - Distinction between Co-ordination and Co-operation - Controlling - Meaning and importance of Controls - Control Process.

**Text Books:**

1. Sundar K ,principles of Management ,Vijay Nicole Imprints (P) Ltd.
2. Dr. C.D.Balaji, Principles of Management, Margham Publications.
3. P.C. Tripathi & P.N. Reddy , Principles of Management , Tata McGraw-Hill
4. J. Jayasankar , Principles of Management ,Margham Publications.
5. R.N. Gupta , Principles of Management , S.Chand &Co..
6. R.K.Sharma and Shashi K Gupta ,Principles of Management ,Kalyani Publishers.
7. T.Ramasamy ,Principles of Management ,Himalaya Publishing House

**Books for Reference:**

1. Hanagan , Management Concepts & Practices , MacMillan India Ltd.
2. Dr. N. Perma , Business Management.
3. Prasad L.M. , Principles and Practice of Management
4. Guptha CB , Business Management
5. Peter F. Drucker , Practice of Management
6. Harold Koontz, Aryasri & Heniz Weirich , Principles of Management - Tata McGraw-Hill
7. Stoner, Freeman & Gilbert Jr –Management –Prentice Hall of India.

**PAPER – CP 2  
BUSINESS MATHEMATICS AND STATISTICS**

**Objectives:**

*To apply the concepts of Statistics and Mathematics in Business.*

**UNIT-I**

Mathematics for Finance - Simple and Compound Interest - Annuities - Discounts and Present values.

Basic Calculus - Rules for Differentiation.

**UNIT-II**

Matrix Theory - Operations on Determinants - Inverse of a Square Matrix (not more than 3rd order).

Solving Simultaneous Equations using Matrix Method.

**UNIT-III**

Statistics - Definition - Scope and Limitation - Presentation of Data - Diagrammatic and Graphical Representation of Data.

Measures of Central Tendency - Mean - Median and Mode - GM and HM

Measures of Dispersion - Range - Mean Deviation - Quartile Deviation - Standard Deviation - Coefficient Variation .

**UNIT-IV**

Correlation . Karl Pearson's Correlation - Concurrent Deviation Method - Rank Correlation - Uses of Correlation in Business Regression - Regression Lines - Regression Coefficients - Uses of Regression in Business Problems.

**UNIT- V**

Time Series - Components of time Series - Measurement of Trend - Semi Average method - Moving Average method - Method of Least Squares - Measurement of Seasonal Variations - Simple Average Method - Ratio to Moving Average Method.

Index Numbers - Weighted and UN weighted Index Numbers - Cost of Living Index Number - Test on index Numbers.

**Note: The proportion between theory and problems shall be 20:80**

**Text Books:**

1. P.R. Vittal , Business Statistics and Mathematics, Margham Publications.
2. S P Rajagopalan and R Sattanathan , Business Mathematics , Vijay Nicole Imprints (P) Ltd
3. S P Rajagoalan and R Sattanathan , Buiness Statistics-Vijay Nicole Imprints (P)Ltd.

**Books for Reference:**

1. J.K. Sharma , Business Statistics , Pearson Publications
2. P. Navaneetham , Business Statistics and Mathematics
3. S P Gupta , Statistical Methods, Sultan Chand & Sons
4. S G Gupta and V K Kapoor , Fundamentals of Applied Statistics , Sultan Chand & Sons

**PAPER – GE 1  
BUSINESS ENVIRONMENT**

**Objectives:**

*To provide the students to have an overview of business environment.*

*To provide opportunities to analyze and approach the need for environment.*

**UNIT-I**

The concept of Business Environment - Its nature and significance - Brief overview of political - Cultural - Legal - Economic and social environments and their impact on business and strategic decisions.

**UNIT-II**

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business

**UNIT-III**

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization

**UNIT-IV**

Economic Environment - Economic Systems and their impact of Business - Macro Economic Parameters like GDP - Growth Rate - Population - Urbanization - Fiscal deficit - Plan investment - Per capita Income and their impact on business decisions

**UNIT-V**

Financial Environment - Financial System - Commercial banks - RBI - IDBI - Non-Banking Financial Companies NBFC's

**Text Books:**

1. Dr. S. Sankaran - Business Environment, Margham Publications
2. Namitha Gopal –Business Environment –Vijay Nicole Imprints
3. Aswathappa - Business Environment.
4. Joshi - Business Environment- Kalyani Publishers

**Books for Reference:**

1. Francis Cherunilam - Business Environment.
2. Dasgupta and Sengupta - Government and Business in India
3. International Business Environment - Prentice - Hall of India.
4. Suresh Bedi – Business Environment –Excel Books ,New Delhi.
5. Paul – Business Environment

**PAPER – GE 2  
PRINCIPLES OF INSURANCE**

**Objective:**

*The main objective of this subject is to make the students familiar with risk, insurance and types of insurance.*

**UNIT-I**

Definition of insurance - classification of Contracts of Insurance - Marine and Non-Marine - General principles of law as applied to non-marine insurance.

**UNIT-II**

Life Assurance - objectives of Life Assurance - principles of Life Assurance - different plans of Life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

**UNIT-III**

Marine Insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

**UNIT-IV**

Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

**UNIT-V**

Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste - hazard types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals.

**Text Books:**

1. Periasamy P – Fundamentals of Insurance –Vijay Nicole Imprints (P) Ltd.
2. Dr. A. Murthy, Elements of Insurance – Margham Publications
3. Dr. A. Murthy-Principles and Practice of Insurance, Margham Publications
4. Gupta P K – Insurance and Risk Management – Himalaya Publishing House
5. Mishra M N – Principles and Practice of Insurance – S Chand & Co
6. Panda G S –Principles and Practice of Insurance –Kalyani Publishers.

**Books for Reference:**

1. Dr. B. Vardharajan - Insurance Vol 1 and 2. - Tamil Text Book.
2. R.S. Sharma - Insurance Principle & Practice - Vara Bombay, 2006.
3. A Murthy - Elements of Insurance Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill pub.

**PAPER – GE 3  
BUSINESS ETHICS**

**Objective:**

*The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.*

**UNIT-I**

Role and importance of Business Ethics and Values in Business - Definition of Business Ethics Impact on Business Policy and Business Strategy - Role of CEO - Impact on the Business Culture.

**UNIT-II**

Types of Ethical issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination.

**UNIT-III**

Ethics internal - Hiring - Employees - Promotions - Discipline - Wages - Job Description - Exploitation of employees.

**UNIT-IV**

Ethics External - Consumers - Fair Prices - False Claim Advertisements. Environment Protection - Natural - Physical - Society - Relationship of Values and Ethics - Indian Ethos - Impact on the performance.

**UNIT-V**

Social Responsibilities of Business towards Shareholders, Employees, Customers, Dealers, Vendors , Government - Social Audit.

**Text Books:**

1. Memoria & Menoria , Business Policy
2. Dr.S. Shankaran , Business Ethics & values, Margham Publications
3. Bodi R and Bodi N V , Business Ethics

**Books for Reference:**

1. David J. Fritzsche , Business Ethics: A Global & Management Perspective, Tata McGraw-Hill
2. Ramaswamy Namakumari - Strategic Planning - Corporate Strategy , Laxmi Publications Pvt. Ltd.
3. Velasquez - Business Ethics , Prentice - Hall of India
4. Peter Madsen & Jay M. Shafritz , Essential of Business Ethics
5. Ken Smith and Phil Johnson , Business Ethics and Business Behavior.
6. Pratley - Essence of Business Ethics , Prentice - Hall of India.

**MANAGERIAL ECONOMICS**

**Objective:**

*To acquaint the students with principles of economics in managerial decision making.*

**UNIT-I**

Nature and Scope of Managerial Economics - Definition of Economics - Important concept of Economics - Basic Economic problem - Relationship between Micro and Macro economics - Managerial Economics - Nature and Scope - Objectives of the Firm.

**UNIT-II**

Theory of Consumer behavior - Managerial Utility Analysis indifference curve and analysis Meaning of Demand - Law of Demand - Types of Demand - Determinants of demand - Elasticity of Demand - Demand Forecasting.

**UNIT-III**

Production and Cost Analysis - Law of returns to scale and Economies of scale - Cost analysis - different cost concepts - Cost - output relationship - Short run and long run - Revenue curves of firms - Supply Analysis.

**UNIT-IV**

Pricing Methods and Strategies - Objectives - Factors - General Considerations of Pricing - Methods of pricing - Role of Government - Dual pricing - price Discrimination.

**UNIT-V**

Market forms - Market structure - Basis of Market classification - Output determination - Perfect Competition - Monopoly - Monopolistic Competition - Duopoly - Oligopoly.

**Text Books:**

1. Dr. S. Sankaran – Managerial Economics –Margham Publication
2. Aryamala T – Managerial Economics – Vijay Nicole Imprints Private Limited
3. Mankar: Business Economics, Macmilan Ltd.,
4. Varshney RL and Maheshwari KL - Managerial Economics.
5. Yogesh Maheshwari - Managerial Economics - Prentice-Hall of India.
6. Gupta GS - Managerial Economics.
7. Jinghan M.L. - Micro Economics, Vrinda Publications (P) Ltd. (Theory).

**Books for Reference:**

1. Dean - Managerial economics - Prentice-Hall of India.
2. Peterson - Managerial Economics - Prentice-Hall of India.
3. Mote Paul Gupta - Managerial Economics – MGH.
4. Mehta P.L. - Managerial Economics.
5. Dr. Shivani Kapoor, prof. O Shukla – Managerial Economics – Laxmi Publication Pvt. Ltd

**PAPER – CP 4  
FINANCIAL ACCOUNTING**

**Objective:**

*The primary objective of the course is to familiar the students with basic accounting principles and techniques of preparing and presenting of accounts for user of accounting information.*

**UNIT-I**

Accounting Concepts - Conventions - Objectives of accounting - Rules -Principles of Double Entry System - Journal - Ledger - Subsidiary Books - Purchases Book, Sales Book, Returns Book, Cash Books and Trial Balance.

**UNIT-II**

Depreciation, A S – 6, - Need for depreciation - Straight Line and WDV Methods of Charging Depreciation only.

**UNIT-III**

Preparation of Trading, Profit and Loss Account and Balance Sheet.

**UNIT-IV**

Accounting from incomplete records-Meaning –Features –Limitations –Differences between Single Entry System and Double Entry System – Net Worth Method only.

Accounting for Not Profit Making organisation

**UNIT-V**

Hire Purchase and Instalment Payment System  
Accounting for Branch  
Royalty Accounts

**Note: The proportion between Theory and Problems shall be 20:80**

**Text Books:**

1. Reddy & Murthy - Financial Accounting, Margham Publications
2. Grewal. T.S - Introduction to Financial Accounting
3. Jain.S.P- Introduction to Financial Accounting, Kalyani Publishers
4. Murugados, Jaya, Charulatha –Financial Accounting –Vijay Nicole Imprints
5. S. Ganeson & S.R. Kalavathi - Financial Accounting.
6. R.L Gupta & V K Gupta – Financial Accounting

**PAPER – GE 4  
BUSINESS COMMUNICATION**

**Objective:**

*To enable the students understand the significance of communication particularly in the field of sales and its executions, claims and adjustments.*

- Unit I : Introduction to Business Communication, Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 C's.
- Unit II : Barriers to Communication, Facilitators to Communication, Effective Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, , Mal-functions of communication, Business Etiquettes.
- Unit III Channels of Communications- Formal, Informal, Rumour and informal communication Networks, Group Discussion, Paper Presentation Speech, Debate, Quiz, Electronic Presentation.
- Unit IV: Forms of Business Communication, Written Communication, Oral Communication, Non verbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations, Conflict Management.
- Unit V: Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing-Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing- Problems, Organization and techniques of writing.

**Text Books:**

1. N.S. Raghunathan & B. Santhanam, Business Communication, Margham Publications
2. Rajendra Pal and Korlehalli - Essentials of Business Communication
3. Sundar K- Business Communication, Vijay Nicole Imprints (P) Ltd.,
4. Pillai and Bagawathi - Commercial correspondence and office management.
5. R.S.N. Pillai & Bagavathi - Modern Commercial Correspondence.
6. N.S. Pandurangan, B. Santhanam - Business Communication.

**Books for reference:**

1. Ramesh M. S. Pattan Shetty - Effective Business English and Correspondence
2. Guffey - Essentials of Business Communication
3. Gart Side L. - Modern Business correspondence.
4. Mazumder - Commercial correspondence.
5. Lesikar & Pettit - Business Communication.
6. Sharma Mohan - Business correspondence and Report writing.
6. Devaraj and Antonysamay K S –Executive Communication

**PAPER – GE 5  
PRINCIPLES OF BANKING**

**Objectives:**

*To enlighten the students the functions of Modern Commercial Banks.*

*To provide the students with the latest development in the fields of Banking System.*

**UNIT-I**

Introduction - Origin of Banks - Definition of Bank - Types of Bank - Banking Systems - Unit Bank - Merits of Unit Bank - Demerits of Unit Banks - Branch Bank - Its merits and demerits – Unit and Branch Banking – its merits and demerits.

**UNIT-II**

Concept of Social Responsibility of Banks - Role of banks in Primary, Secondary and Territory sector - Mixed Banking - Retail Banking - Wholesale Banking - Universal Banking.

**UNIT-III**

Role and functions of Reserve Bank of India (central bank) - Commercial Banks - Cooperative Banks - Regional Rural Bank.

**UNIT-IV**

Role and functions of Development Bank - NABARD (National Bank for Agriculture and Rural Development), Industrial Development Bank of India and National Housing Bank

**UNIT-V**

Factoring - Lease Finance - Export Finance - Credit Rating – Libil Score - E-business - E-banking - Automated Teller Machines, Debit/Credit Card, NEFT/RTGS.

**Text Books:**

1. Santhanam -Banking and Financial System ,Margham Publications
2. Sundharam & Varshney- Banking Theory Law and Practice -
3. Gurusamy -Banking Theory Law and Practices — Vijay Nicole Imprints (P) Ltd.
4. S.N.Maheshwari -Banking Law Theory and Practice

**Books for Reference:**

1. Kandasami K P- Banking law and Practice
2. Varshney and Malhotra – principles of Banking – Sultan Chand & Sons

**PAPER – GE 6  
ORGANISATIONAL BEHAVIOUR**

**Objectives:**

*To familiarize the students with behavioral pattern of human beings at individual and group level in the context of an organization, which in its turn is influenced by the environmental enveloping it. To enhance the students well regard to knowledge, production and control of human behavior.*

**UNIT-I**

Organizational behavior - meaning – Nature - importance – Role - historical development of organizational behavior - organization as a social system - socio-technical system - open system - factors influencing organizational behavior - environmental factors - constraints over organization and managerial performance.

**UNIT-II**

Meaning of group and group dynamics - reasons for the formation of groups - characteristics of groups - theories of group dynamics - types of groups in organization - group cohesiveness - factors influencing group cohesiveness - group decision making process - small group behavior.

**UNIT-III**

Leadership concept - characteristics - leadership theories - leadership styles - managerial grid - leadership continuum - leadership effectiveness. Motivation - concept and importance - motivators - financial and Non-financial - theories of motivation. Morale – Meaning – Characteristics – Determinants of Morale.

**UNIT - IV**

Organizational culture –Definition – Determinants of Organisational culture – Characteristics – Types – Functions. Organisational Climate –Definition –Determinants of Organisational Climate – Distinction between Organisational Culture and Organisational Climate. Organisational Effectiveness – Definition – factors influencing Organisational Effectiveness – Approaches to Organisational Effectiveness.

**UNIT - IV**

Management of change: meaning - importance - resistance to change - causes - dealing with resistance to change - concepts of social change and organizational causes - factors contributing to organizational change - organizational development - meaning and process.

**Text Books:**

1. K.Sundar and J.Srinivasan – Elements of Organisational Behaviour – Vijay Nicole Imprints Private Limited
2. Dr. C.D. Balaji – Organisational Behaviour –Margham Pubications
3. J. Jayasankar - Organizational behavior, Margham Publications
4. Aswathappa. K. - Organizational behavior - HPH, Bombay.
5. S.S. Khanka - Organizational Behavior.
6. Dr.P.K.Ghosh , Partho Ghosh – Organisation Behaviour –Laxmi publications Pvt. Ltd.

**Books for Reference:**

1. Sekaran, Uma - Organizational Behavior-text & cases - Tata McGraw Hill Pub Ltd., New Delhi, 1989.
2. Robbins, P.Stephen - Organizational Behavior-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi, 1988.
3. Luthans Fred - Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi.
4. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt. Ltd., Delhi, 1987.
5. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi.

**SEMESTER III  
PAPER – CP 5  
MARKETING MANAGEMENT**

**Objectives:**

*To enable the students to understand the elements of the complex world of Marketing.  
To impart the students the need for marketing science in the modern business world.*

**UNIT-I**

Fundamentals of Marketing - Role of Marketing - Relationships of Marketing with other functional areas - Concept of marketing mix - Marketing Management of Product or Services - Marketing approaches - Selling - Various Environmental factors affecting the marketing functions

**UNIT-II**

Buyer Behavior - Buying motives - Buyer Behavior Model - Factors influencing buyer behavior  
Market segmentation - Need and basis of Segmentation - Marketing strategy - Targeting – Positioning.

**UNIT-III**

Sales Forecasting - Various methods of Sales Forecasting - The Product - Characteristics - Classifications - Consumer goods - Industrial goods - New product development - process -Product Life Cycle - - Product line and product mix decisions - Branding - Packaging.

**UNIT-IV**

Pricing - Factors influencing pricing decisions - Pricing objectives - Pricing policies and procedures - Pricing strategies – Channel of distribution - importance - Various kinds of marketing channels –Factors considered in Selecting Channel of Distribution.

**UNIT-V**

Promotion - Advertising -- Personal Selling - Sales Promotion

**Text Books:**

1. J.Jayasankar – Marketing – Maargham Publications
2. Essentials of Marketing – Sundar K, Vijay Nicole Imprints Pvt. Ltd.
3. Ramaswamy and Namakumari - Marketing Management , Laxmi Publications Pvt. Ltd
4. Rajan Nair – Marketing
5. C. N. Sontaki – Marketing Management

**Books for Reference:**

1. Varshney RL and Gupta SL - Marketing Management.
2. Dholokia - Marketing Management Cases & concepts, MacMillan I Ltd.
3. Bender - Secrets of Power Marketing.
4. Philip Kotler and Armstrong - Marketing Management
5. Saxena - Marketing Management - Tata McGraw Hill Pub

**PAPER – CP 6  
COST ACCOUNTING**

**Objectives:**

*To familiarize the students on the importance of cost ascertainment , reduction and control.  
To develop the skills needed to apply costing techniques for each element of cost.  
To help students to understand the procedures to calculate the cost of the product and service.*

**Unit -I**

Cost accounting: Nature and Scope – Objective, Advantages and Limitations – Financial Vs Cost Accounting - Types of Costing - Cost Classification .

**Unit-II**

Cost Sheet – Meaning – Objectives – Specimen of Cost Sheet – Preparation of Cost Sheet, Tenders/Quotations.

**Unit –III**

Purchase department and its objectives – Purchase procedure – Store Records – Bin Card – Store Ledger Account - EOQ - Levels of Stock –Re-Order Level, Maximum Level, Minimum Level, Average Level - Methods of Pricing of Material Issues - FIFO, LIFO, Simple Average price and Weighted Average price methods.

**Unit-IV**

Labour Turnover: Causes, Methods of measurement and Reduction of Labour Turnover – Idle and over Time –Methods of Wage Payment – Piece Rate – Straight Piece Rate – Differential Piece Rate – Taylor’s Differential Piece Rate – Merrick’s Multiple Piece Rate – Time Rate – Incentive Plan :Halsey plan , Rowan Plan.

**Unit-V**

Overhead – Meaning - Classification of Overhead costs – Departmentalization of overheads – Allocation and Apportionment of overhead costs – Primary Distribution of Overhead - Secondary distribution of overheads (Repeated Distribution Only).

**Note: Weightage of Marks - Problems 80%, Theory 20%**

**Text Books:**

1. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
2. Murthy A &Gurusamy – Essentials of Cost Accounting –Vijay Nicole Imprints Pvt. Ltd
3. S.P. Jain and Narang – Cost Accounting Kalyani Publishers, New Delhi.
4. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & Sons, New Delhi.

**Books for Reference:**

1. Murthy A & Gurusamy S – Cost Accounting – Vijay Nicole Imprints
2. Tulsian P.C. – Cost Accounting – Tata McGrao Hills.
3. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.

**PAPER – CP 7  
LEGAL ASPECTS OF BUSINESS**

**Unit -I**

The Indian Contract Act 1872: Meaning Essentials of contract, Kinds of contract- Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract.

**Unit -II**

Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, right of unpaid seller. Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

**Unit -III**

The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, prospectus, issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings. The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations.

**Unit -IV**

Consumer Protection Act 1986: Objectives and machinery for consumer protection, rights of consumer.

**Unit -V**

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

**TEXT BOOKS:**

1. Gupta, S. P. (2007). Management Accounting, Sahitya Bhawan Publication.
2. Arora, M. N. (2014). A textbook of Cost and Management Accounting, Himalaya Publishing House.
3. Kapoor, N. D. (2011). Elements of Mercantile Law, S. Chand & Sons.
4. Pathak Akhileshwar (2011). Legal Aspects of Business, Tata McGraw Hill Education Pvt. Ltd.
5. Pillai, R. S. N., Bagarathi (2007). Business Law, S. Chand.
6. Reddy, R. Jayaprakash (2004). Labour Legislation, APH Publishing Corporation.

**PAPER – GE 7  
OFFICE MANAGEMENT**

**Objective:**

*To enable students to understand management of office, methods, environment and procedures.*

**UNIT-I**

Office - Meaning and scope – Office Functions - Qualifications of Office Manager – Office Management – Definition – Elements of Office Management – Functions of Office Management.

**UNIT-II**

Location of an Office – Office Accommodation – Office Layout –Office Environment.

**UNIT-III**

Office Furniture – Factors considered in selecting office furniture – Types of office furniture – Office Appliances and Equipments –Importance – Merits and Demerits - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments : Dictaphone - Intercom - Telephone - Telex - Fax - PABX - PBX - Uses of Computers in Office .

**UNIT-IV**

Mail service – Handling Inward Mail Service – Handling Outward Mail Service - Communications – Internal and external communication – Mechanical Devices for Oral Communication - Mechanical Devices for written Communication – Office Forms – Principles of Forms Design – Form Control – Continuous Stationery.

**UNIT-V**

Records Management – Objectives – Filing –Definition –Essentials of a good filing system – Centralised and Decentralised Filing System –Methods of Filing –Classification of Files – Indexing – Definition – Types.

**Text Books:**

- 1.V.Balachandran and V.Chandrasekaran –Office Management – Vijay Nicole Imprints private Limited.
2. N.S, Raghunathan – Office Management – Margham Publications
3. P.k.Ghosh – Office Management –Sultan Chand & Sons.
4. C.B.Gupta – Office Organisation and Management, Sultan Chand & Sons.
5. Pillai R.S.N, Bhagwathi. V - Office Management

**Books for Reference:**

1. Denyer JC - Office Management.
2. Littlefield CL and Peterson RL - Modern Office Management.
3. Leffingonnell - Office Management.
4. Chopra PK - Office Management
5. Arora SP - Office Management
6. Dr.T.S. Devanarayan, N.S.Raghunathan - Office Management

**PAPER – GE 8  
TOURISM MANAGEMENT**

**UNIT-I**

Definition of tourism and the need for tourism. The birth, growth and development of tourism - factors influencing growth of tourism - tourism in India and abroad.

**UNIT-II**

Tourism - planning - need for planning - government's role in planning - tourism under five year plans. Tourism marketing - concepts and importance - marketing functions in tourism - tourist marketing mix.

**UNIT-III**

Tourism and culture - tourism and people: tourism and economic development - tourism and growth of related industry, tourism and employment.

**UNIT-IV**

Tourism pricing - methods of pricing - tourism promotion - advertising costs - steps in planning an advertising campaign - tourist publicity

**UNIT-V**

Tourism and government administrative systems - ministry of tourism - department of tourism - Indian tourism development corporation - world tourism organization - travel agents in India.

**Text Books:**

1. Anand M.M - Tourism and hotel industry in India
2. Clib SN - Perspectives of Indian Tourism in India
3. Pran Nath Seth Successful tourism management

**Books for Reference:**

1. Bukart A J -The management of tourism -
2. Butler R W The social implications of tourism development

**PAPER – GE 9  
TAX ACCOUNTING**

**Generic Elective (GE) Course:** An elective course chosen generally from an unreleased discipline/subject, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

**UNIT-I**

Income tax concepts: Previous year, Assessment year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income.

Computation of Income under the head salary.

**UNIT-II**

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

**UNIT-III**

Clubbing of Income, Set-off and carry-forward of losses, Deduction from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and business units, E-filing of return.

**UNIT-IV**

Computation of taxable income and tax liability of an Individual, Firm and Company – Procedure of Assessment – Offences, Prosecutions & Penalties

**UNIT-V**

Exemptions from GST – Procedure of GST – Tax Invoice, Credit and Debit notes, Return audit in GST.

**TEXT BOOKS:**

1. Singhania, V. K. Student Guide to Income Tax , Latest Edition, Taxmann Publications Pvt. Ltd.
2. Ahuja and Gupta, Simplified Approach to Corporate Tax, Latest Edition, Flair Publications Pvt. Ltd.
3. Ahuja & Gupta, Simplified Approach to Income Tax, Flair Publication Pvt. Ltd.
4. Chandra Mahesh and Shukla, D. C., Income Tax Law & Practice, Pragati Publication.
5. Goyal, S. P., Tax Planning and Management, Sahitya Bhawan Publication.
6. Singhania, V. K., Student Guide to Income Tax, University Edition, Taxmann Publication Pvt. Ltd.
7. Finance Act for the relevant assessment year.
8. CBDT Circulations.
9. Latest Court Judgements for the relevant Assessment year.

**PAPER – SE 1  
IT TOOLS FOR BUSINESS**

**UNIT-I**

**Spreadsheets:**

Introduction: concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheets views, naming cells using name box, name create and name define. Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet, creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements.

**UNIT-II**

**Word Processing:**

Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders. Page setup and sections: setting page margins, orientation, headers and footers, end notes and foot notes, creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents, Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style, using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography. Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then else. Linking and embedding to keep things together.

**UNIT-III**

**Powerpoint Presentation:**

Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images. Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation. In slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons. Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom show, using on screen pen and adding and accessing notes during a presentation.

**UNIT-IV**

**Database:**

Introduction to Database Development Database Terminology, objects, creating tables, working with fields, understanding Data types, Changing table design, Assignment field properties, setting primary keys, using field validation and record validation rules, indexing, working with multiple tables, Relationships and Integrity Rules, Join Properties, Record manipulation, sorting and filtering. Select data with queries: Creating query by design and by wizard (select, make table, append, delete, cross tab, update, parameterized query, find duplicate and find unmatched), creating multi table queries, creating & working with table join. Using operators & expressions: Creating simple & advance criteria.

**UNIT-V**

Practical Work

**TEXT BOOKS:**

- |                                     |                                  |
|-------------------------------------|----------------------------------|
| 1. Introduction in Computer Science | – Pearson Publication            |
| 2. Computer Fundamental             | – Dr. B. Ram                     |
| 3. Fundamental of Computer          | – P. K. Sinha                    |
| 4. MS Office                        | – Latest Version BPB Publication |
| 5. Introduction to Computer Science | – S. Govindaraju                 |
| 6. Internet to everyone             | – Alexis Leon                    |
| 7. Computer Network                 | – Mathew Leon                    |
| 8. Computer Today                   | – Galgotia Publication           |

**PAPER – SE 2  
E – BUSINESS**

**Objective:**

*To learn the methodology of doing Business with Internet. Also, the course has been developed to introduce the concept of electronic market space and electronic commerce Infrastructure.*

**UNIT-I: Introduction**

E-Commerce Framework – Traditional vs. E-Business Applications – Architectural Framework – The Internet as Network Infrastructure – Major Categories of E-Commerce – B2C, B2B, C2B and C2C Applications.

**UNIT-II: Networks**

Overview of Communication Network – Communication Processors – Communication Media – Communication Satellite – Types of Networks - Wireless Networks – – Wireless Internet Access ISDN – Dial-Up – Broadband – Wi-Fi.

**UNIT-III: Firewalls and Securities**

OSI Models – Network Security and Firewalls – Protocols – Types of Protocols – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents - Security Tools: Digital Signature, Digital Certificate .

**UNIT-IV: EDI in Business**

E-Commerce and World Wide Web – Electronic Data Interchange (EDI) – EDI Applications in Business, Intranet Application in Business.

**UNIT- : E-Payment Systems**

Online Payment – Payments Cards – Electronic Cash – Electronic Cheques - Electronic Wallets – Debit Cards- Credit Cards – Smart Cards – – Stored Value Cards – Banking : Net Banking, Mobile Banking - Internet Technologies .

**Text Books:**

1. Dr. P.RizwanAhmed , E-Business & E-Commerce, Margham Publications
2. Dr.K.Abirami Devi and Dr. M. Algammai , E-Commerce –Margham Publications
3. Srinivasa Vallabhan SV, E-Commerce ,Vijay Nicole Imprints Pvt. Ltd.
4. Mamta Bhusry , E-Commerce, Laxmi Publications Pvt. Ltd.
5. U.S.Pandey, Rahul Srivastava, Saurabh Shukla, E-Commerce and its applications, S.Chand, New Delhi.

**Books for Reference:**

1. Pete Loshin, John Vacca – Electronic Commerce –Laxmi Publications
2. R.Kolkata and A.B.Whinston: Frontiers of Electronic Commerce, New Delhi, Addison Wesley.
3. P.T.Joseph: Electronic Commerce: A Managerial Perspective, Prentice Hall of India Learning, New Delhi, 3rd Edition, 2008.
4. Efraim Turbon, Jae Lee, David King, H.Michael Chung, Electronic Commerce, A Managerial Perspective, Pearson Education Asia, 2001.

# PATNA UNIVERSITY

BACHELOR OF BUSINESS ADMINISTRATION (BBA)  
VOCATIONAL  
SYLLABUS  
UNDER CBCS  
(With effect from 2019- 2020)  
**SEMESTER IV**  
**PAPER – CP 8**  
**MANAGEMENT ACCOUNTING**

## **Objective:**

*The objective of the course is to familiarize the students with basic management accounting concept and their application in managerial decision making.*

## **Unit-I**

Management Accounting – Definition - Objectives and functions – Advantages and limitations – Distinction between Financial Accounting and Management Accounting – Meaning of Financial statements - Tools of Financial Statement Analysis – Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.

## **Unit-II**

Ratio Analysis: Meaning - Definition – Significance - Limitations – Classification – Liquidity Ratios (Short Term Solvency Ratios) and Long term Solvency Ratios.

Ratio Analysis: Concept of ratio, Uses of Ratio – Turnover and Profitability Ratios.

## **Unit-III**

Fund Flow Analysis: Meaning - Definition – .Uses of Fund Flow Statement – Limitations of Fund Flow Statement – Preparation of Fund Flow Statement.

Cash flow Analysis: Meaning - Definition – .Uses of Cash Flow Statement – Limitations of Cash Flow statement –Distinction between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement (AS - 3).

## **Unit-IV**

Marginal costing: Definition – Advantages and Limitation – Marginal Cost Equations - Contribution - Cost-Volume-Profit Analysis – P/V Ratio – BEP – Margin of Safety.

Application of Marginal Costing Techniques Cost Control: Key factor - Make or Buy decision

## **Unit-V**

Budget and Budgetary Control: Definition – Objectives – Uses and Limitations – Preparation of Materials Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

Standard Costing: Definition – Features – Advantages – Limitation – Analysis of Variances – Materials Variance – Labour Variance. (Weightage of marks: Problems – 80% Theory - 20%)

## **Text Books:**

1. T.S. Reddy & Hari Prasad Reddy – Management Accounting – Margham Publications.
2. Murthy A and Gurusamy S – Management Accounting :Theory and Practice - Vijay Nicole Imprints Private Limited
3. Manmohan & Goyal – Management Accounting – Saithya Bhavan, Agra.
4. R.S. Pillai & Bhagavathi – Management Accounting – S. Chand & Co. Ltd, New Delhi.
5. S.N. Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi.

**PAPER – CP 9  
FINANCIAL MANAGEMENT**

**Unit-I**

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

Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return.

**Unit-II**

Capital Structures: Approaches to Capital Structures Theories – Net Income approach, Net Operating Income approach, Modigliani Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade Off Theory.

**Unit-III**

Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

**UNIT IV**

Leverage Analysis: Operating and Financial Leverage; EBIT – EPS analysis; Combined leverage

**UNIT-V**

Working Capital Management: Management of Cash – Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management Inventory Management (very briefly) – ABC analysis; Minimum Level; Maximum level; Recorder level; Safety stock; EOQ, Determination of Working Capital.

**TEXT BOOKS:**

1. Khan, M. Y. and Jain, P. K., Financial Management Text Problems and Cases, 4<sup>th</sup> Edition, Tata Mcgraw Hill Publishing Co. Ltd.
2. Kishore, Ravi M., Financial Management, 6<sup>th</sup> Edition, Taxmann.
3. Srinivasan, N. P., Murugan, M. Sakthivel (2011). A text book on Financial Management, Vrinda Publication (P) Ltd.
4. Chandra Prasanna (2010). Financial Management, Tata Mcgraw Hill Education Pvt. Ltd.
5. Pandey, I. M. (2006). Financial Management: Theory and Practices, Vikas Publishing House.
6. Gurusamy, S. (2009). Indian Financial System, Tata Mcgraw Hill Education Pvt. Ltd.

**PAPER – CP 10  
HUMAN RESOURCE MANAGEMENT**

**Objective:**

*The objective of the course is to familiarize students with different aspects of managing human resources in the organization through the phases of acquisition , development and retention.*

**UNIT-I**

Nature and scope of HRM - Difference between Personnel Management and HRM Functions of HRM - Environment of HRM - Strategic HRM.

**UNIT-II**

Human Resource Planning - Recruitment - Selection - Methods of Selection - Use of various tests - Interview techniques in selection - Placement.

**UNIT-III**

Induction – Importance - Meaning of Training and Development - Training Methods - Techniques - Identification of Training needs.

**UNIT-IV**

Performance Appraisal –Definition – Need for Performance Appraisal – Objectives – Process - Methods – Compensation.

**UNIT-V**

Transfer - Promotion and termination of services - Career development - Mentoring - HRM Audit - Nature - Benefits - Scope - Approaches

**Text Books:**

1. Dr. J. Jayasankar - Human Resource Management –Margham Publications
2. Dr. C.D. Balaji – Human Resource Management – Margham Publications
3. Sundar & Srinivasan J –Essentials of Human Resource Management –Vijay Nicole Imrints
4. Murugesan G –Human Resource Management – Laxmi Publications Pvt. Ltd
5. Aswathappa K - Human Resource and Personnel Management
6. Gupta C B- Human Resource Management –Sulthan Chand &Sons.

**Books for Reference:**

1. Memoria CB - Personnel Management
2. Subba Rao P - Human Resource Management and Industrial Relations
3. Prasad - Getting the right people - MacMillan I Ltd
4. Pattanayak - Human Resources Management - Prentice - Hall of India
5. Decenzo/Robbins - Personnel/Human Resource Management - Prentice - Hall of India
6. Saiyadain Mirza - Human Resource Management –
7. Venkataratanam - Personnel Management & Human Resources –
8. Saxena - Marketing Management - Tata McGraw Hill Pub

9. A. M. Sheikh - Human Resource Development & Management.
10. Dwivedi RS - Human Relations and Organization Behavior

**PAPER – GE 10  
SERVICES MARKETING**

**Objective:**

*To familiarize the concept of services marketing, fundamentals, tools, techniques and its significance in liberalized environment.*

**UNIT- I: MARKETING SERVICES**

Introduction Growth of the service sector. The concept of services. Characteristics of services - classification of services - designing of the service - blueprinting, using technology developing, human resources, building service aspirations.

**UNIT- II: MARKETING MIX IN SERVICE MARKETING**

The seven Ps: Product decision, pricing, strategies and tactics, promotion of services and placing or distribution methods for services. Additional dimension in services marketing - people, physical evidence and process.

**UNIT- III: EFFECTIVE MANAGEMENT OF SERVICE MARKETING**

Marketing demand and supply through capacity planning and segmentation - internal marketing of services - external versus internal orientation of service strategy.

**UNIT- IV: DELIVERING QUALITY SERVICES**

The customer expectations versus perceived service gap. Factors and techniques to resolve this gap. Gaps in services - quality standards, factors and solutions - the service performance gap - key factors and strategies for closing the gap. External communication to the customers - the promise versus delivery gap - developing appropriate and effective communication about service quality.

**UNIT- V: MARKETING OF SERVICES**

Marketing of services – Financial – Health – Hospitality – Educational Services.

**Text Books:**

1. Services Marketing - Dr. L. Natarajan, Margham Publications.
2. Services Marketing & Management - Balaji. B - S.Chand.
3. Valerie Zeithaml - Service Marketing - Tata McGraw-Hill Pub.

**Books for Reference:**

1. Service Marketing. The Indian experience- by Ravi Sankar, Manas Publicaitons, New Delhi.
2. Delivering Quality Services - Zeithaml Parasuraman and Berry. The free press Macmillia.
3. Excellence in services - S. Balachandran, Business Publishing House, Bombay.
4. Marketing of Non Profit Organization by Philip Kotler. Printice Hall of India (P) Ltd. India New Delhi.

**PAPER – GE 11  
PROJECT MANAGEMENT**

**OBJECTIVES:**

- 1. To familiarize students with the steps involved in managing a project.*
- 2. To help students to identify feasible projects, the methods of financing such projects and controlling its cost.*

**UNIT-I**

Project – Meaning – Definition – Project Management – Meaning – Definition – Characteristics – Process – Benefit – Project Life Cycle - Classification – Scope and Significance – System Approach – Project Manager – Skills, Role and Responsibilities.

**UNIT-II**

Project Analysis – Market and Demand Analysis – Feasibility Analysis – Technical Analysis – Financial Analysis – Break-Even Analysis – Profitability Analysis – Risk Analysis – Social Analysis - Benefit Analysis.

**UNIT-III**

Project Planning and Organisation – Development of Project Organisation – Forms of Project Organisation – Planning the project Organisation – Structure – Modular Approach to Project Management – Effective and Ineffective Project Management.

**UNIT-IV**

Project Finance – Sources – Institutional Finance to Entrepreneurs – Financial Institutions – working Capital Management – Incentives and Subsidies.

**UNIT-V**

Project Evaluation – Techniques for Project Evaluation and Review – Project Control – Performance Control – Cost Control – Control during stages of Project.

**Text Books:**

1. P.Saranavel – Project Management – Margham Publications.
2. V.C. Sontakki - Project Management – Himalaya Publishing House
3. Vasant Desai – Project Management – Himalaya Publishing House
4. Project Management - Choudhary – Tata McGraw Hill Pub.
5. Prasanna Chandra -Projects-Planning, Analysis ,selection, Implementation and review

**Books for Reference:**

1. Clifford F Gray - Project Management: The Managerial Process (Special Indian Edit.), Oregon State University.
2. Harvey Maylor –Project Management.



**PAPER – GE 12  
HOTEL MANAGEMENT**

**UNIT-I**

Hotel industry - introduction and evolution - classification of hotels - types of accommodation - intermediary accommodation, grouping of accommodation. Development of Hotel Industry in India - industry define - early history of hotel industry - Hotel Industry vs. Tourism Industry.

**UNIT-II**

Characteristics of hotels - activities of hotels - accommodation management - front office - housekeeping - bar and restaurant - supporting service - working of hotels - maintenance of equipments - maintenance of Account

**UNIT-III**

Room occupancy rate management - estimation of demand, seasonal pattern of guest company - factors affecting the determinations of room rate during seasonal off-season

**UNIT-IV**

Marketing functions at its relevance to Hotel Industry - sales - purchasing - storage system – industry levels - ordering levels - costing - recipe costing - menu pricing - hotel security.

**UNIT-V**

License - permission from authorities - Labor Department - City corporations - police - State Exercise - Department of Tourism - ESI - food and beverage service - problems and prospectus of Hotel Industry.

**Text and Reference Books:**

1. Andrews - Hotel Front Officer - Training Manual
2. Roday - Food for today
3. Megi - Hotels For Tourism Development Corporations
4. Tharakan - A Hoteliers Guide.

**PAPER – SE 3  
CUSTOMER RELATIONSHIP MANAGEMENT**

**Objective:**

*The objective of this course is to enable the students to understand the importance of satisfying the customer in today's competitive world.*

**UNIT-I**

CRM – Introduction – Definition – Need for CRM – Complementary Layers of CRM – Customer Satisfaction – Customer Loyalty – Product Marketing – Direct Marketing.

**UNIT-II**

Customer Learning Relationship – Key Stages of CRM – Forces Driving CRM – Benefits of CRM – Growth of CRM Market in India – Key Principles of CRM.

**UNIT-III**

CRM Program – Groundwork for Effective use of CRM – Information Requirement for an Effective use of CRM – Components of CRM – Types of CRM.

**UNIT-IV**

CRM Process Framework – Governance Process – Performance Evaluation Process.

**UNIT-V**

Use of Technology in CRM – Call Center Process – CRM Technology Tools – Implementation – Requirements Analysis – Selection of CRM Package – Reasons and Failure of CRM.

**Text books:**

1. Dr. P. Sheela Rani – Customer Relationship Management – Margham Publications.
2. G.Shainesh, Jagdish N Sheth – Customer Relationship Management – Laxmi Publication Pvt. Ltd.
3. K.Balasubramaniyan - Customer Relationship Management, , GIGO publication, 2005.

**Books for Reference:**

1. Dr.Ravi Kalakota E-business – Roadmap for success, , Pearson education Asia, 2000.
2. Rebecca Saunders - Business – The Dell way, India book distributors, 2000.
3. Amrit tiwana - The essentials guide to knowledge management – E-business and CRM application, , Pearson education, 2001.



**PAPER – SE 4  
CREATIVITY AND INNOVATION MANAGEMENT**

**Objective:**

*To enable the students to learn the various aspects of creativity and innovation.*

**UNIT-I**

What is Creativity – Individual and Group Creativity – Convergent Thinking – Divergent Thinking and Generation of Creative Ideas?

**UNIT-II**

Thinking Hats Methods – Redefinition Techniques – Random Stimulus – Generation of Creative Ideas in Groups – Brainstorming – Reverse Brainstorming – Synaptic – Morphological Method.

**UNIT-III**

Creativity Exercises – Mental Gym – The Way the Mind Works – Difference Between Lateral and Vertical Thinking – Attitudes Towards Lateral Thinking – Basic Nature of Lateral Thinking – Techniques – The Generation of Alternatives – Challenging Assumptions.

**UNIT-IV**

Innovation – Suspended judgment – Analogies – Lateral Thinking – What is a Problem – Defined Problems – Creative Problem Solving – Models of Techniques of Creative Problem Solving

**UNIT-V**

Comparison of Creativity Techniques – Mental Gym Quiz – Blocks of Creativity – Fears and Disabilities – Energy for your Creativity – Creative – Making Your Environment More Creative – The Creative Life Quiz – Case Study

**Text Books:**

1. Dr. P. Rizwan Ahmed –Creativity and Innovation Management – Margham Publications
2. NCTE Rastogi - Managing Creativity for Corporate Excellence –Mc Millan
3. Pradip NCTE and Khandwalla -Lifelong Creativity –Tata Mc Graw Hill.

**Reference Books:**

1. Davis Gary and Scot - Training creative Thinking - New York Pub.
2. Edward de Bono - Lateral Thinking –Penguin Pub.
3. Peter F.Drucker - Innovation and Entrepreneurship

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)  
VOCATIONAL  
SYLLABUS  
UNDER CBCS  
(With effect from 2019- 2020)  
SEMESTER V  
PAPER – CP 11  
COMPUTER APPLICATION IN BUSINESS**

**Objective:**

*The main objective of this course is to acquaint the students with special applications of IT in business. It will also familiarize students regarding IT application in documents handling and various other computer application in business.*

**UNIT-I**

Information Technology Basics - Information definition - Prerequisites of Information - need for Information - components of information Technology - Role of Information Technology in Business.

**UNIT-II**

Word processing with MS Word: Starting Ms word - Ms word environment - working with word documents - working with text - working with tables - checking spelling and grammar - printing a document.

**UNIT-III**

Spreadsheets and Ms Excel: Starting MS Excel - Ms Excel environment - Working with Excel workbook - working with worksheet - Formulas and functions - Inserting charts - printing in Excel.

**UNIT-IV**

Making presentation with MS power point - starting Ms power point - Ms power point environment - working with power point - working with different views - designing presentation - printing in power point.

**UNIT-V**

Electronic Commerce - Types - Advantages and disadvantages - Electronic data interchange (EDI) - How EDI works - EDI benefits - EDI limitations - SMART card - SMART card applications.

**Text Books:**

1. Leon & Leon – Computer Application in Business – Vijay Nicole Imprints Pvt. Ltd
2. Dr.P. Rizwan Ahmed – Computer Application in Business with Tally –Margham Publications
3. Mohan Kumar – Computer Application in Business – Vijay Nicole Imprints Pvt. Ltd.
4. Ananthi Sheshasayee – Computer Application in Business – Margham Publications.

**Book for Reference:**

Introduction to Information Technology, ITL ESL, Pearson Education.

**PAPER – CP 12  
ENTREPRENEURSHIP DEVELOPMENT**

**UNIT-I**

**Entrepreneurial Management :**

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team/Leadership; Strategic planning for business; steps in strategic planning. Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/ disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Financing entrepreneurial ventures; Managing growth; valuation of a new company; Harvesting and Exit Strategies; Corporate Entrepreneurship.

**UNIT-II**

**Entrepreneurship, Creativity and Innovation:**

Stimulating Creativity; Organisational actions that enhance/ hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

**UNIT-III**

**Social Entrepreneurship:**

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a social context; Start-up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organizations; Financing and Risks; Business Strategies and Scaling up.

**UNIT-IV**

**Family Business and Entrepreneurship:**

The Entrepreneur; Role and Personality; Family Business; Concept, structure and kinds of family firms; Culture and evolution of family firm; Managing Business, family and shareholder relationships; conflict and conflict resolution in family firms; Managing Leadership succession and continuity; women's issues in the family business; Encouraging change in the family business system.

**UNIT-V**

**Financing the Entrepreneurial Business:**

Arrangement of funds; Traditional sources of financing, Loan syndication, consortium finance, role played by commercial banks, appraisal of loan application by financial institutions, Venture Capital.

**TEXT BOOKS:**

1. Khanka, S. S. (2006). Entrepreneurial Development, S. Chand & Company Ltd.
2. Taneja Satish (2012). Entrepreneurial Development, Himalaya Publishing House.
3. Roy Rajeev (2013). Entrepreneurship, Oxford Higher Education.
4. Lali Madhulika and Sahai Shikha (2006). Entrepreneurship, Excel Books.
5. Charantimath, Poornima M. (2006). Entrepreneurship Development in Small Business Enterprises, Pearson.
6. Baporikar Neeta (2011). Entrepreneurship Development & Project Management, Himalaya Publishing House.

7. Desai Vasant (2013). Fundamentals of Entrepreneurship and Small Business Management, Himalaya Publishing House.

**PAPER – DS 1  
MANAGEMENT OF INDUSTRIAL RELATIONS**

**UNIT-I**

Concept of Industrial Relations, aspects of industrial relations, conflict and cooperation, parties in industrial relations, workers employers and government, trade unions, objectives collective bargaining. Workers participation in management, levels of participation, mode of participation Works Committee, Joint Management Councils, Grievance Procedure, Quality Circles.

**UNIT-II**

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

**UNIT-III**

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

**UNIT-IV**

The Factories Act 1948, definition, health and welfare measures, employment of women and young persons, leave with wages and weekly holidays. The salient features, coverage of employees and employers, and benefits under the Provident Fund and Miscellaneous Provisions Act 1952.

**UNIT-V**

The Payment of Gratuity Act 1972. The Payment of Bonus Act 1965, Employees Pension Scheme and Employees State Insurance Act 1948.

**TEXT BOOKS:**

1. Srivastava, S. C. (2012). Industrial Relations and Labour Laws, Vikas Publishing House.
2. Chhabra, T. N. (2015). Industrial Relations and Labour Laws, Dhanpati Rai Publishing House.
3. Monappa Arun (2012). Industrial Relations and Labour Laws, Tata Mcgraw Hill.
4. Sinha, P. R. N., Sinha Indubala and Shekhar Seema Priyadarshini (2017). Industrial Relations, Trade Unions and Labour Legislation, Pearson Education India.
5. Venkataratnam, C. S. (2006). Industrial Relations, Oxford University Press.
6. Colling Trevor and Terry Michael, Industrial Relations, 3<sup>rd</sup> Edition, John Wiley & Sons.

**PAPER – DS 2  
TRAINING AND DEVELOPMENT MANAGEMENT**

**Objective:**

*The purpose of this paper is to provide and in-depth understanding of the role of Training in the HRD, and to enable the course participants to manage the Training systems and processes.*

**UNIT- I**

Concepts of Training and development – Identifying Training Needs – Structure and Functions of Training Department – Evaluation of Training Programme – Role, Responsibilities and Challenges to Training Managers.

**UNIT-II**

Techniques of on the job training – Coaching – Apprenticeship – Job Rotation – Job Instruction Training – Training by Supervisors – Techniques of off the job Training, Lecturers, Conferences, Group Discussion.

**UNIT-III**

Concept of Career – Career Stages – Career Planning – Need – Importance - Steps in Career Planning – Career Development – Characteristics – Need - Methods of Career Planning and Development.

**UNIT-IV**

Management Development – Meaning – Definition – Need and importance of Management Development – Characteristics - Levels – Management Development Process and Components of MD Programme.

**UNIT-V**

Need for Training in India – Government Policy on Training – Training Institutes in India – Management Development Institute.

**TEXT BOOKS:**

1. Thirumaran D, V.Santhosh – Training and Development, Takur Publishers Chennai.
2. Rolf Lynton, Udai Pareek: Training for Development, New Delhi, Sage Publications India (P) Ltd., 1990
3. Raymond Andrew Noe: Employee Training & Development, New Delhi, Tata McGraw Hiss, International Ed., 1999
4. Lynton, R Pareek, U.: Training for Development, New Delhi, Vistaar, 2nd ed., 1990

**Reference Books:**

1. Lalitha Balakrishnan& Gowri Ramachandran – Training & Development – Vijay Nicole Imprints Pvt. Ltd.
2. Rao PL: HRD through In-House Training, New Delhi, Vikas Publishing House (P) Ltd.,
3. Reid M.A.: Training Interventions: managing Employee Development London, IPM, 3rd ed., 1992.
4. Aggarwala, D.V., Manpower Planning, Selection, Training and Development, New Delhi, Deep & Deep Publications (P) Ltd., 1999.

**PAPER- DS 3  
FINANCIAL SERVICES**

**Objective:**

*To enable the students to gain knowledge of business financial services.*

**UNIT I**

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

**UNIT II**

Merchant Banking – Functions – Issue management – managing of new issues – Underwriting – Capital market – Stock Exchange – Role of SEBI

**UNIT III**

Hire purchase - Rights and Duties of Hire Vendor and Hire Purchaser.

**UNIT IV**

Factoring – Features – Types – Advantages and Disadvantages - Functions of Factor – Factoring Vs. Bills Discounting –Forfeiting – Benefits - Consumer finance .

**UNIT V**

Venture Capital – Meaning –Features – Venture Capital Financing Process – Evaluation Criteria – Methods of Venture Financing – Limitations of Venture Capital.

**Text Books:**

1. Gurusamy, S - Financial Services – Vijay Nicole Imprints Private Ltd
2. B. Santhanam - Financial Services , Margham Publications

**Books for Reference:**

- 1.M.Y. Khan –Indian Financial System – Tata Mc Graw Hill
- 2.Dr. S. Gurusamy – Financial Services and System -Vijay Nicole Imprints
- 3.H. R. Machiraju – Indian Financial System –Vikas Publishing House
- 4.Dr. N. Premavathy – Financial Services and Stock Exchange –Sri Vishnu Publications
- 5.E. Gordon and E.Nataraj – Financial Markets & Services

**PAPER – DS 4  
INVESTMENT MANAGEMENT**

**Objectives:**

*To impart skill on the fundamentals of Investment and Security Analysis.  
To identify the risk and returns involved in managing investment.*

**Unit I**

Investment –Meaning – Objectives – Investment Vs. Speculation –Investment Process – Investment information – Management of Investment.

**Unit II**

Investment Alternatives – Meaning – variable Income Securities – Fixed Income Securities – Tax Sheltered Saving Schemes –Mutual Funds –Real Assets – Modern Investment –Arts and Techniques.

**Unit III**

Risks and Returns – Meaning – Systematic Risks – Unsystematic Risks – Risk Measurement – Capital Returns and Revenue Returns –Computation of Expected Risks and Returns.

**Unit IV**

Investment Valuation – Time Value for Money – Bond Valuation – Yield to Maturity – Equity Valuation – capital asset pricing model.

**Unit V**

Investment Analysis – Fundamental Analysis –Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis.

**Text Books:**

1. Dr. L. Natarajan-Investment Management – Margham Publications
2. V.k.Bhalla ,Investment Management
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints.

**Books for Reference:**

1. Prasanna Chandra – Investment Analysis and Portfolio Management ,Tata Mc Graw Hill
2. R.P.Rustagi ,Security Analysis and Portfolio ,HPH
3. S. Kevin,Security Analysis and Portfolio Management ,Prentice Hall

**PAPER- DS 5  
MARKETING RESEARCH**

**Objective:**

*The objective of this course is to understand the various aspects of Marketing Research, identify the various tools available to a Marketing Researcher and helps in marketing decision making.*

**UNIT- I**

Introduction to Marketing Research – Definition – Objectives – Growing importance of Marketing Research – Main Divisions of Marketing Research – Uses of Marketing Research – Limitations and Threats to Marketing Research.

**UNIT – II**

Marketing Research Process – Problem Definition – Research Purpose – Research Objective – Research Design.

**UNIT – III**

Data Collection – Methods of Data Collection – Secondary Data – Sources of Secondary Data – Primary Data – Collection of Primary Data – Observation – Questionnaire – Designing a Questionnaire – Interviewing – Interviewing skills on the part of the investigator.

**UNIT – IV**

Basics of Sampling – Advantages and Limitations of Sampling – Sampling Process – Sampling Techniques – Probability and Non-Probability Sampling.

**UNIT –V**

Application of Marketing Research – Product Research – Advertising Research .

**Text Books:**

1. Dr.P. Ravilochanan –Marketing Research – Margham Publications
2. Sharma D - Marketing Research
3. S.L. Gupta - Marketing Research
4. G.C. Berry - Marketing Research
- 5 . S. Sumathi and P. Saranaval,Marketing Research and Consumer Behaviour

**Reference Books:**

1. Tull and Hawkings - Marketing Research
2. Boyd and Westfall- Marketing Research
3. Aaker - Marketing Research

**PAPER – DS 6  
RURAL MARKETING MANAGEMENT**

**Objectives:**

*To enable the students to understand the elements of the unexplored rural market.  
To identify the significance and strategies of rural markets.*

**UNIT – I**

Understanding rural consumers – Defining rural India – Evolution of rural marketing – Rural Market Structure – Constitution of rural market – Size of rural market – Rural Market Environment.

**UNIT – II**

Product Strategy – Rural Product Categories – New Product Development – Rural Packaging – Branding in rural India.

**UNIT – III**

Pricing Strategy – Introduction – Objectives – Rural Pricing Strategy – Market Entry Strategy.

**UNIT – IV**

Channel of Distribution – Evolution of Rural Distribution System – Behaviour of Channels – Prevalent Ideal Rural Distribution Model.

**UNIT – V**

Promotion – Promotion Mix – Creating the Advertisement of Rural Audiences – Rural Media – Conventional and Non- Conventional Media – Innovation in Rural Markets.

**Text Books:**

- 1.P. Kashyap & S.Raul, The Rural Marketing
2. C.S.G.K.M.L Ramakrishnan,Rural Marketing –Text and Cases
- 3.Sukhpal Sing, Rural Marketing

**Books for Reference:**

- 1.M. Kamath & R. Ramakrishnamurthy – A Text Book on Rural Marketing
- 2.Shipra Chawla , A Text of Rural Marketing.

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SEMESTER VI  
PAPER – CP 13  
STRATEGIC MANAGEMENT**

**OBJECTIVES:**

- 1. To enable students to understand basics of strategies adapted by business firms.*
- 2. To help students to understand the environmental factors affecting the management of Business.*
- 3. To familiarize them with the formulation, implementation & evaluation of strategies.*

**UNIT-I**

The business system - objectives of the business - setting up and balancing the objectives mission - vision - goals strategic analysis of functional areas production - marketing - human resources - finance - analyzing corporate capabilities.

**UNIT-II**

Corporate strategy - nature and scope - process of strategic planning - formulation of strategy - project life cycle - portfolio analysis – SWOT.

**UNIT-III**

Generic strategic alternatives - horizontal, vertical diversification - active and Passive alternatives.

**UNIT-IV**

External growth strategy - merger acquisition - amalgamation - joint venture - problems organizational structure and corporate development - line and staff function - evaluation of organization structure - management of change.

**UNIT-V**

Implementation of strategy - elements of strategy - leadership and organizational climate - planning and control of implementation.

**Text Books:**

1. Dr. C.B. Mamoria & Dr. Satish Mamoria, Business planning and policy (1987) Himalaya publishing house, Mumbai.
2. Dr. S.Sankaran –Strategic Management, Margham Publications
3. S.C. Bhattacharya - Strategic Management Concepts & cases - S.Chand & Co

**Books for Reference:**

1. Kazmi - Business policy & Strategic Management - Tata McGraw-Hill pub.
2. Azhar kazmi, Business Policy.

**PAPER – CP 14  
DISSERTATION / OJT (6 CREDITS)**

**UNIT-I**

**Optional Dissertation or Project Work in Place of one Discipline Specific Elective Paper (6 credits) in 6<sup>th</sup> Semester**

**Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.

Project Work/Dissertation is considered as a special course involving application of knowledge involving/analyzing/exploring a real life situation/difficult problem. A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

**TEXT BOOKS:**

1. Kothari, C. R. (2012). Research Methodology, New Age International.
2. Sarangi Prashant (2010). Research Methodology, Taxmann.
3. Arora Richa (2013). Marketing Research, PHI Learning Pvt. Ltd.
4. Malhotra Dash (2015). Marketing Research, Pearson.
5. Kothari, C. R. and Garg Gaurav, Research Methodology: Methods & Techniques, 3<sup>rd</sup> Edition, New Age International Publishers.
6. Kumar Ranjit (2005). Research Methodology, Pearson Education Australia.
7. Chawla Deepak & Sondhi Neena (2016). Research Methodology, Vikas Publishin House.

**PAPER – DS 7  
CHANGE MANAGEMENT**

**OBJECTIVES:**

- 1. To introduce the students the concept of Organizational Change*
- 2. To enable the students to learn change management techniques*

**Unit I: INTRODUCTION**

Concept of organizational change - forces– micro and macro perspective– the process -  
Requisite for successful change- dimensions of planned change.

**Unit II: RESISTANCE TO CHANGE**

Introduction – sources of resistance – individual – organizational overcoming resistance  
to change – Role of HRD in managing change- change agents and their role in change  
management.

**Unit III: MANAGING ORGANIZATIONAL CHANGE**

Model of change - Lewin's three step model – kotter's eight step model – organizational  
development – organizational change implementation process – evaluation of  
organizational change program

**Unit IV: ORGANIZATIONAL CULTURE AND CHANGE**

Creating and sustaining culture - Creating a culture for change – stimulating a culture of  
innovation.

**Unit V: CONTEMPORARY ISSUES IN ORGANIZATIONAL CHANGE**

Technology and its impact in the work place – work stress – creating a learning  
organization – organizational change in Indian businesses – case studies related to  
organizational change.

**Text Books:**

- 1.K. Sundar – Essentials of Human Resource Management, Vijay Nicole Imprints  
Tripathy P.C -.Orgnisation Change - sultan chand, 2010.

**Books for Reference :**

1. Kavita Singh, Organisation Change and Development -Excel Books, 2010.
2. Kondalkar V. G,Organisation Effectiveness and Change Management- PHI Learning,  
2009.

**PAPER– DS 8  
REWARD MANAGEMENT**

**Objective:**

*The course is designed to promote understanding of issues related to the reward or compensation system and practices of corporate sector.*

**UNIT-I**

Introduction - significance - behavioral aspects of employee compensation and concepts of equity - economic theories Wages policy - meaning - types - wage structure - wage differentials - wage levels - wage policies - decisions

**UNIT-II**

Wage determination - factors influencing wage fixation, job evaluation - methods - job pricing - wage and salary surveys - rationalizing and developing wage structures.

**UNIT-III**

Components of pay - fringe benefits - house rent allowance - dearness allowance - money and real wages - consumer price index. Bonus - concept - bonus regulations - negotiations with unions.

**UNIT-IV**

Wage incentives - wage and motivation - linking wages with productivity - individual and group incentives - plant. Wide schemes - Scanlon Plan and other productivity gains sharing schemes - experience in India.

**UNIT-V**

Reward issues - statutory provision - institutions like wages boards and pay commissions - machinery for resolving disputes - compensative of managers - domestic and multinational companies - rewarding women.

**Text Books:**

1. Dr. J. Jayasankar - Human Resource Management –Margham Publications
2. Dr. C.D. Balaji – Human Resource Management – Margham Publications
3. Sundar & Srinivasan J –Essentials of Human Resource Management –Vijay Nicole Imprints
4. Murugesan G –Human Resource Management – Laxmi Publications Pvt. Ltd
5. Aswathappa K - Human Resource and Personnel Management
6. Gupta C B- Human Resource Management –Sulthan Chand & Sons.
7. K. Sundar –Human Resource Management – Vijay Nicole Imprints Pvt. Ltd

**Books for Reference:**

1. Narain, Laxmi: 'Managerial Compensation & Motivation in Public Enterprises, (Oxford Pub. House).
2. Sibson: 'Wages & Salaries', (American Management Association).

**Semester - VI**

**PAPER – DS 9  
FINANCIAL INSTITUTION AND MARKETS**

**UNIT-I**

Structures of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; future agenda of reforms.

**UNIT-II**

Regulations of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; core banking solution (CBS); RTGS and internet banking NBFCs and its types; comparison between banks and NBFCs.

**UNIT-III**

Introduction to Financial Markets in India: Role and importance of Financial Markets, Financial Markets. Money market; capital market; factor affecting financial markets; Integration of Indian financial market with Global Financial Markets, Primary & Secondary market, Currency market, debt market role and functions of these markets. Primary Market for Corporate Securities in India; Issue of Corporate Securities Public Issue through Prospectus, Green shoe option, online IPO, Disinvestment of PSU, Employees Stock Options, Preferential issue of shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings: Listing and Delisting of Corporate Stocks.

**UNIT-IV**

Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Comparison between NSE and BSE, Classification of Securities to be included in the Index. Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, Major instruments traded in stock markets; Equity Shares, Debentures, Trading of Securities on a stock exchange; MTM and VAR margins, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment.

**UNIT-V**

Money Markets & Debt Markets in India: Money Market; Meaning, role and participants in money markets, segments of money market, call money markets, repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit, Debt Market; Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities.

**TEXT BOOKS:**

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

**PAPER – DS 10  
TAX PLANNING AND MANAGEMENT**

**Objectives:**

Course aims to provide understanding of Direct Tax including Rules pertaining there to and application to different business situation & to understand principles underlying the Service Tax along with basic concept of VAT.

**UNIT I**

Assessment of Various Entities: Assessment of firms and their partners. Assessment of Companies Assessment of Co-operative Societies. Assessment of Local Authority, Assessment of Mutual Concerns. Assessment of Charitable Trusts (Theory and Problem)

**UNIT II**

Miscellaneous: Income Tax authorities, Return of Income, Procedure for Assessment, Types of Assessment, Appeals and Revision, Deduction of Tax at Source – Advance payment of Tax Deduction and Collection of Tax. At source, Interest and penalties, Offences and Prosecutions Refund of Tax.

**UNIT III**

Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance-Nature and scope of tax planning and management in the corporate sector justification of corporate tax planning and management. Tax planning consideration in relations to Business.

**UNIT IV**

Levy and Collection of GST: Taxable event- Supply of Goods and Services, place of supply within State Interstate. Import and Export, Time of supply; valuation for GST- valuation rules; taxability of reimbursement of expenses; Exemption from GST; small supplies and composition scheme; classification of Goods and Services; Composite and Mixed supplies; Input Tax Credit.

**UNIT V**

Procedure of GST: Tax invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment Self-Assessment, Summary and Scrutiny.

**TEXT BOOKS:**

1. Vinod Singhania: Direct Taxes, Law and Practice. TaxMann Publication.
2. Bhagawati Prasad: Direct Taxes, New Age International Pub.
3. Girish Ahuja Ravi Gupta: Direct Taxes, Bharat Law House.
4. T. N. Manoharan: Hand Book of Income Tax Laws. Institute of Chartered Accountant of India.
5. B. B. Lal & N. Vashisht: Direct Tax, Pearson.
6. S. S. Gupta: Service Tax, TaxMann
7. R. Mohan Lavis: Service Tax, Bharat Publishers, New Delhi
8. The Central Goods and Services Tax, 2017
9. The Integrated Good and Service Tax, 2017

10. The Goods and Services Tax (Compensation to States), 2017

11. Gupta, S. S., Vastu and Sevakar, TaxMann Publication, 2017

**Semester - VI**

**PAPER – DS 11  
EXPORT MANAGEMENT**

**Objective:**

*The objective of the course is to convey the relevance of export, foreign exchange and to create an understanding on export procedure and policies.*

**UNIT – I**

Export Management – Meaning & Definition - Need for Export Management – Nature of Export Management – Functions of Export Manager – Barriers to Export – Problems faced by the exporters in export.

**UNIT – II**

Export Incentives – Duty Entitlement Pass Book Scheme – Duty Exemption Entitlement – Export Promotion Capital Goods Scheme – Export Oriented Units – Export Houses – Trading Houses – Star Trading Houses.

**UNIT – III**

Export Finance – Nature of Export Finance – General Guidelines to the banks for export financing –pre-shipment Finance – Post-shipment Finance –Export Import Bank, Export Risks Identification –Credit Risks –Cargo Risks –Prevention or Reduction of Risk – Credit Risk and Export Credit and Guarantee Corporation of India (ECGC) –Cargo Insurance.

**UNIT – IV**

Government Institutions assisting in promoting Export –Ministry of Commerce – Directorate General of Foreign Trade (DGFT) – Export Promotion Council (EPC) – Indian Institute of Foreign Trade(IIFT) - India Trade Promotion Organisation (ITPO)– Federation of Indian Export Organisation(FIEO) – State Trading Corporation (STC).

**UNIT – V**

Export Procedures – Terms of Payment used in Export -Documents used in Export Trade – Proforma Invoice – Commercial Invoice – Consular Invoice – Shipping and Air Cargo Documents – Banking Documents.

**Text Books:**

- 1.P.K. khurana , Export Management
- 2.D.C. Kapoor, Export Management
- 3.Kumar & Mittal, Export Management
- 4.Balagopal,Export Management

**Reference Book:**

1. Francis Cheruvilam, Export Management.

**PAPER – DS 12  
SALES AND ADVERTISING MANAGEMENT**

**UNIT-I**

Sales Management Functions: Introduction to sales Management Personal Selling, Sales Process, Computer Application in Sales Management.

**UNIT-II**

Distribution Management: Channel of Distribution & Distribution of Inter mediaries – whole seller Distribution Management – Retail Distribution Management – Physical Distribution Management.

**UNIT-III**

Planning and Control of the sales effort: Sales Planning, Sales Organisation, Sales forecasting and sales quotas, sales budgeting and control.

**UNIT-IV**

Advertisement Meaning and Concept – objectives functions – principles – advantages & disadvantages – limitations – advertising budget.

**UNIT-V**

Media of Advertising – Measuring Advertising effectiveness – methods of evaluation advertising effectiveness.

**TEXT BOOKS:**

1. Panda T. Sachdev S.: Sales and Distribution Management, Oxford University Press
2. Havaladar, Krishna K.: Sales and Distribution Management, Tata McGraw Hill
3. Gupta S. L.: Sales and Distribution Management: Text & Cases in Indian Perspectives, Excel Books.
4. Still, Kundiff, Govoni,: Sales and Distribution Management, PHI.
5. L. Gorchels, C. West, E. J. Marien,: The Managers Guide to Distribution Channels, McGraw Hills.
6. Russell W. McCalley,: Marketing Channel Management: People, Products, Programs and Markets, Greenwood, Publishing Group.
7. Robert Hastings: Channel Sales & Management in Distribution, Business Pub.

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Objectives:

The objectives of English subject is to enable students to use English in day-to-day communication, to encourage the students to speak English, to build up their confidence in usage of English, to develop their written communication competence and to prepare them for competitive examinations.

**Unit I**

Prose: The Bet – Anton Chekov, Socrates and the Schoolmaster – F. L. Brayne, An Astrologer's Day – R. K. Narayan, The Gift of the Magi – O' Henry, With the Photographer – Stephen Leacock.

**Unit II**

Short Stories: The Axe – R. K. Narayan, The Refugees – Pearl Buck, Two Gentleman of Verona – A. J. Cronin, Luck – Mark Twain, One Thousand Dollars – O. Henry.

**Unit III**

Grammar and Vocabulary: Articles, Prepositions, Modal auxiliaries, antonyms, synonyms, one-words substitutes, Phrases, Clauses, Sentences, Common Errors.

**Unit IV**

Written Communication: Paragraph writing, Précis writing, Letter and Application writing, Essay writing.

**Unit V**

Spoken Communication: Meeting People, Exchanging Greetings and Taking Leave, Introduction yourself, Introducing People to Others, Answering the Telephone and Asking for Someone, Dealing with a Wrong Number, Taking and Leaving Messages, Making Inquiries on the Phone, Calling for Help in an Emergency.

Text Books:

1. Prism: Spoken and Written Communication, Prose & Poetry – Orient Longman
2. A Handbook of Stories (Edited) – M. M. Lukose, Macmillan
3. A Course in English Grammar – Bakshi, R. N., Orient Longman,
4. Reference Grammar for Students of English – Close, R. A., Orient Longman.
5. Modern English-A Book of Grammar, Usage & Composition – Krishnaswamy, N., Macmillan India Ltd.
6. Advance English Grammar – Hewings, M. 1999, Cambridge University Press.
7. How to communicate effectively in Business – Kenneth Roman
8. HBR Guide to Better Business Letter – Bryan A. Garner

PAPER – AECC 2  
**ENVIRONMENTAL SCIENCE**

Objectives: To make the students familiar with the environmental science. The importance of environmental science cannot be disputed. It covers the study and understands of earth process, evaluating alternative energy systems, pollution control and mitigation, natural resource management, effect of global climate change, etc.

**Unit I**

**FUNDAMENTALS OF ENVIRONMENT**

Basic concepts on Environment, ecology, environmental degradation and ecological imbalance; Sustainable development, ecological footprint. Ecosystems - types, structural and functional aspects. Ecological Succession and Biome in brief. The need and urgency for studying environmental studies, meaning & scope.

**Unit II**

**GLOBAL ENVIRONMENTAL ISSUES, IMPACTS AND REMEDIAL MEASURES**

**Lithosphere:** Geogenic and anthropogenic sources of environmental degradations, Case Studies. Impacts of modern agriculture. Causes of soil pollution; Effects of pesticides on soil components. **Atmosphere: (Troposphere):** Global warming & climate change, Acid rain and photochemical smog; their impacts on the environment and human beings and remedial measures.

**Unit III**

**BIODIVERSITY CONSERVATION**

Biodiversity and Wildlife, present scenario, Ecosystem services of biodiversity, threats and impacts of biodiversity loss; Conservation measures, UN Initiatives. GMO- advantages and disadvantages.

**Unit IV**

**ENVIRONMENTAL POLICIES, LAW AND MANAGEMENT**

**Environmental Policies and Strategies:** Evolution of environmental policy, UN Initiatives; (IUCN, TRIPS, UNESCO etc.) National and international conventions and agreements.

**The Environment (Protection) Act (1986)**, The Manufacture, Storage, and Import of Hazardous Rules (1989, - The National Environment Appellate Authority Act (1997), - The Biological Diversity Act(2002); Merits and demerits of Environmental Legislations

**Unit V**

**Environmental Management**

**ENVIRONMENTAL IMPACT ASSESSMENT (EIA)** Definition, objectives, Origin and development of EIA; Structural and functional components of EIA; Advantages and disadvantages in EIA; Guidelines for EIA in India.

**Text Books:**

1. **Basu, R.N**, Environment, University of Calcutta, 2000.
2. **Anubha Kaushik and CP Kaushik**, Perspective in Environmental Studies, New Age International Publishers, (4th Multi-colour Edition), 2014.
3. **Misra, SP and Pande, SN**, Essential Environmental Studies (3rd Edition), Ane Books Pvt. Ltd., 2011.
4. **Eldon Enger and Bradley Smith**, Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
5. **Daniel D. Chiras**, Environmental Science: Creating a Sustainable Future, Jones & Bartlett Publishers; 6th edition, 2001.
6. **Karpagam, M and Geetha Jaikumar**, Green Management, Theory and Applications, Ane Books Pvt. Ltd., 2010.
7. **Bala Krishnamoorthy**, Environmental Management, PHI learning PVT Ltd, 2012.