

Revised BBA Structure under NEP (FYUGP)

Section 3 : To be implemented from 2025 Existing (FYUGP) 2023 Batch

BBA 1st Semester			
Serial Number	Subjects	Core/Major/ Minor	Credits
1.	COMPLETED		
2.			
3.			
5.			
6.			
7.			
Total			22
BBA 2nd Semester			
1.	COMPLETED		
2.			
3.			
4.			
5.			
6.			
Total			22
BBA 3rd Semester			
1.	COMPLETED		
2.			
3.			
4.			
5.			
6.			
Total			18
BBA 4th Semester			
1.	Human Resource Management	Major-4	4
2.	Management Accounting	Major-5	4
3.	Consumer Behaviour	Major-6	4
4.	Operation Management & Control	Major-7	4
5.	Alternative English	AEC-3	4
Total			20
BBA 5th Semester			

1.	Management of Industrial Relation	Major-8	4
2.	Indian Financial Markets and Operation	Major-9	4
3.	Sales Management	Major-10	4
4.	Business Research Methodology	Major-11	4
5.	Internship	Internship	4
Total			20
BBA 6th Semester			
1.	Investment Banking and Financial Services	Major-12	4
2.	Human Resource Development Systems and Strategies	Major-13	4
3.	Income Tax Law & Practices	Major-14	4
4.	Business Policy & Strategy	Major-15	4
5.	Advertising & Publicity	VAC-3	2
Total			18

Semester 4

MAJOR-5

HUMAN RESOURCE MANAGEMENT

Credit-4

- Unit 1: Human Resource Management:** Concept, Objectives, Importance, Functions, roles, skills & competencies, HRD definition, Goals and Challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement.
- Unit 2: Human Resource Planning:** Process, Forecasting demand & supply, Skill inventories. Succession planning, Job analysis – Uses, Methods, Job description & Job specifications. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.
- Unit 3: Training:** Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance Appraisal system: Concept, Process, Uses of performance appraisal, performance appraisal methods, factors that distort appraisal, appraisal interview. Motivation: Meaning, importance, theories of Motivation Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees stock option plans.
- Unit 4: Industrial Relations:** Introduction to Industrial Relations, Trade union's role, types, functions, problems, industrial dispute concept, causes & machinery for settlement of disputes-grievance, concepts, causes & grievance redressal machinery.

Suggested Books:

1. DeCenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.

Semester 4

MAJOR-6
MANAGEMENT ACCOUNTING
Credit-4

Unit 1: Introduction :Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making;

Unit 2: Financial Statement Analysis: Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantage and Limitations of Ratio Analysis.

Unit 3: Budgetary Control : Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.

Unit4: Marginal Costing & Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit/ Volume ratio. Break- even analysis-algebraicmethods. Angle of incidence, margin of safety.

Suggested Books:

1. Arora,M.N.Management Accounting.Vikas PublishingHouse, NewDelhi
2. Maheshwari, S.N. and S.N. Management Accounting. Shree Mahavir Book Depot, New Delhi.
3. Singh,S.K.andGuptaLovleen.ManagementAccounting– TheoryandPractice.PinnaclePublishingHouse.
4. M. Y. Kahn and Jain, P.K. Management Accounting. McGraw Hill Education.

Semester 4

MAJOR- 7

CONSUMER BEHAVIOUR

Credit-4

Unit1: Consumer Behaviour: Nature, scope & application: Importance of consumer behavior in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behavior -interdisciplinary approach.

Unit2: Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, Theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its Importance, types of involvement. Personality & Consumer Behaviour ; Perceptual Process: selection, organization & interpretation. Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & Involvement theory. Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes.

Unit 3: Group Dynamics & consumer reference groups, Family & Consumer Behaviour: Consumer socialization process, consumer roles within a family, purchase influences and role played by children, family life cycle. Social Class & Consumer behaviour: Determinants of social class, measuring & characteristics of social class. Culture & Consumer Behaviour: Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

Unit 4: Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process. Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision, post purchase evaluation;

Suggested Books:

1. Leon G.Schiffman & Leslie L.Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
2. Solomon,M.R.:ConsumerBehaviour–Buying,Having,andBeing,PearsonPrenticeHall.
3. Blackwell,R.D.,Miniard,P.W.,&Engel,J.F.:ConsumerBehaviour,CengageLearning.
4. Kotler,P. & Keller, K. L.: Marketing Management(Global Edition)Pearson

Semester 4

MAJOR-8

OPERATIONS MANAGEMENT AND CONTROL

Credit-4

Unit 1: Production management- definition, scope importance, functions, system concept of production, types of production system.

Unit 2: Product design and analysis- concept, steps of product design, process planning and design, value analysis, standardization and simplification. Capacity planning and investment decisions-determination of plant capacity .

Unit 3: Facility location- factors affecting plant location, facility location problems- single facility location problem, multi facility location problem.

Unit 4: Material Management and inventory control-Integrated Material Management, components of integrated Material Management, inventory control, models of inventory, purchasing management, store management -ABC analysis, XYZ analysis, VED analysis.

Production planning and control- objectives, importance, production planning and control procedure.

Unit 5: Work study- method study, time study, work sampling
Quality control -objectives, importance, classification of quality control techniques,

Suggested books:

1. Production and operation management-R. Panneerselvam
2. Operations Management and Control- Dr C.B Gupta

Semester 4

AEC-1

ALTERNATIVE ENGLISH

Credit:4

Course Outcome:

This paper would seek to acquaint students with the literary practices and trends. It presents a sampling of poems and stories so as to enable students to engage with possibilities of reading and approaching English literature. It also has a section on Grammar.

Poetry: 30 Marks

Unit-1: W. B. Yeats: No Second Troy

Unit-2: Sarojini Naidu: The Palanquin Bearers

Unit-3: Sujata Bhatt: So Many Oaks

Unit-4: Margaret Atwood: This was a Photograph of Me

Stories: 20 Marks

Unit-1: Mahim Bora: Audition

Unit-2: Bryan MacMahon: The Ring

Non-Fiction: 30 Marks

Unit-1: R.L. Stevenson: Pan's Pipes

Unit-2: Ruskin Bond: Coming Home to Dehra

Unit-3: Muhammad Yunus: Towards Creating a Poverty-Free World

Grammar: 20 Marks

Voice Change

Question Tags

Precis Writing

Common Errors

5th Semester

MAJOR-9

MANAGEMENT OF INDUSTRIAL RELATIONS

Credit-4

Unit1: Concept of industrial relations, aspects of industrial relations, conflict and Cooperation, parties in industrial relations, workers employers and government, trade unions, objectives collective bargaining.

Unit2: Worker's participation in management, levels of participation, mode of Participation Works Committee, Joint Management councils, Grievance Procedure, Quality Circles.

Unit3: Trade Union Act 1926, Immunity granted to Registered Trade Unions, Recognition of Trade Unions. The Industrial Disputes Act 1947, forum for settlement of disputes, instruments of Economic coercion, strikes, lockouts and closure.

Unit 4: Salient features, coverage of employees and employers, rules and benefits relating to The Payment of Wages Act 1936, The Payment of Gratuity Act 1972, The Minimum Wages Act 1948, The Payment of Bonus Act 1965. The Workmen's Compensation Act, 1923: Objective, Definition, Appeals, Employer's Liability for Compensation.

Suggested Books:

1. S C Srivastava: Industrial Relations and Labour Laws, Vikas Publishing House.
2. T N Chhabra: Industrial Relations and Labour Laws, Dhanpat Rai Publishing House.

Semester 5th

MAJOR- 10

INDIAN FINANCIAL MARKETS AND OPERATIONS

Credit-4

UNIT I : Evolution of Indian Capital Markets , Functions of Capital Market, Segments of Capital Market : New Issue Market: Features, objectives and functions, Recent Developments including the concept of book building. Modes of procuring long term funds: Public issue, Rights issue, Bonus issue, Private placement.

UNIT II: Participants in Capital Market, Capital Market Instruments; Relevance of various interest/return rates; Gross and Net interest rate – their difference, Nominal and Real interest rate; Relationship between interest rate and economic progress, Administered and Market determined interest rate.

UNIT III : Share Trading in Secondary Market , Trading and Settlement , Functions of Stock Exchanges : BSE, NSE, NCDEX, MCX ; Listing of securities .

UNIT IV : Basics of Money Market, Money Market Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money Commercial bills, Inter-corporate deposits, Inter-bank participation certificates; Acceptance Houses, Discount Houses, Call money market,;

UNIT V : **Mutual Fund Operations:** Introduction, Schemes of Mutual Fund, Return & Tax Relief, AMFI, NAV Calculation Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Role AND Functions of The SEBI .

Suggested Books:

1. Indian Financial System by BharatiV.Pathak (Pearson Education)
2. Financial Institutions and Markets: Structure, Growth & Innovation by LM Bhole(Mcgraw Hill)

Semester 5th

MAJOR-11

SALES MANAGEMENT

Credit-4

UNIT I :Basic Concepts of Selling, Selling Functions, Types of Selling and Emerging Dimensions, Direct Selling, Institutional Selling, Tele Marketing, Sampling, Follow the Customer and other Concepts

UNIT II:Theories of Selling: Canned Approach, AIDA Model, Right Set of Circumstances, Buying Formula Theory, Behavioral Equation Theory
Selling Process: Prospecting, Pre-Approach, Presentation and Demonstration, Handling Objections, Closing the Sale, Post Sale Activities, Quality of a Successful Sales Person

UNIT III :Sales Management: Importance, Scope and Functions of Sales Management, Organization of Sales, Sales Planning- Market Potential Analysis, Sales Forecasting. Fixing Sales Objectives, Sales Territory, Sales Quota

UNIT IV :Sales Force Management: Sale Force Planning, Recruitment and Selection, Training and Development, Placement of Sales Personnel, Compensation and Incentive to Sales Persons, Motivation and Leadership for Sales Persons, Evaluation of Sales Performance

Suggested Books:

1. Sales and Distribution Management, R. R. Still, E. W. Cundiff, N. A. P. Govoni, S.Puri, Pearson
2. Sales Management Decisions, Strategy and Cases, R. R. Still, E. W. Cundiff, N. A. P. Govoni, Pearson
3. Sales Management, P. K. Mallik, Oxford University Press

Semester 5th

Minor-5

BUSINESS RESEARCH METHODOLOGY

Credit-4

Unit1: Nature and scope of Research, Role and Applications, Steps in Research process; Elements of Research Process; Formulation of problems , Objectives

Unit2: Nature of Research Design; Research Design Process ; Types of Research Design :Exploratory, Descriptive, Causal & Experiments .

Unit3: Primary Data Collection: Survey , Observations, Interviews method ; Comparison of self-administered, Telephone, mail, emails technique; Evaluation of Primary Data ; Advantages & Limitations of Primary data.

Secondary Data: Definition, Sources of Secondary data, Merits & Limitations of Secondary data, Criteria for evaluating Secondary sources; Evaluation of Secondary data.

Unit4: Measurement and Scaling: Primary scales of measurement Nominal, Ordinal, Interval & Ratio scale.

Unit 5: Sampling: Different types of Sampling Techniques , Determination of Sample Size. Univariate Data Analysis; Report Writing and Presentation of Results

Suggested Books:

1. Business Research Methods: Donald R. Cooper & Pamela S. Schindler (Mc Graw Hill Education)
2. Research Methods: Ram Ahuja
3. Research Methodology (Methods and Techniques): C. R. Kothari

INTERNSHIP CREDIT -4

Semester 6th

MAJOR -12 **INVESTMENT BANKING AND FINANCIAL SERVICES**

Credit - 4

UNIT- 1

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers.

UNIT II

Issue Management: Understanding of various types of issues ; Eligibility norms ; SEBI's role in an issue ; Pricing of Issues ; Concept of Book Building process and Green Shoe Option; Contents of offer document.

UNIT III

Leasing and Hire Purchase: Concepts of leasing, types of leasing – financial & operating Lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease Rental determination; Hire Purchase interest & Installment.

UNIT IV

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing; Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology,

REFERENCES

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.

Semester 6th

MAJOR-13

HUMAN RESOURCE DEVELOPMENT: SYSTEMS AND STRATEGIES

Credit-4

- Unit1:** Human Resource Development (HRD): Concept, Origin and Need, Relationship between human resource management and human resource development; HRD as a Total System; Activity Areas of HRD: Training, Education and Development; Roles and competencies of HRD professionals.
- Unit2:** HRD Process: Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.
- Unit 3:** HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management.
- Unit 4:** HRD Applications: Coaching and mentoring, Career management and development; Employee counseling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology.
- Unit5:** Evaluating the HRD Effort; Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD.

Suggested Books:

1. Rao T.V. and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford and IBH Publication Ltd.
2. Rao T.V.: Reading in human Resource Development, Oxford IBH Publication. Ltd.
3. Rao T.V.: Human Resource Development, Sage publication.
4. Kapur, Sashi: Human resource Development and Training in Practice, Beacon Books.

Semester 6th

MAJOR-14

INCOME TAX LAW AND PRACTICE

Credit-4

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession;

Unit 4: Computation of Total Income and Tax Liability

Income of other persons included in assessee's total income; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm

Unit 5: Preparation of Return of Income Practical

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Suggested readings:

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Semester 6th

MAJOR-15

BUSINESS POLICY AND STRATEGIC MANAGEMENT

Credit-4

Unit 1: Meaning, Nature & importance of business policy & strategy, Introduction to the strategic management process and related concepts, Difference between Strategy and Policy; Characteristics of corporate, business & functional level strategic management decisions.

Company's vision and mission: Meaning, characteristics essentials, benefits for a mission and vision statement, criteria for evaluating a mission statement, formulation of mission statement, difference between mission and vision statement.

Unit 2: Environmental Analysis & Diagnosis: Analysis of company's external environment Environmental impact on organizations policy and strategy, organization's dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E.Porter's 5 Forces model; Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

Unit3:Formulation of competitive strategies: Michael E. Porter's generic competitive Strategies, implementing competitive strategies- offensive & defensive moves.

Formulating Corporate Strategies: Introduction to strategies of growth, stability and Renewal, Types of growth strategies—concentrated growth, product development, Integration, diversification, international expansion (multi domestic approach, Franchising, licensing and joint ventures.

Unit 4: Strategic Framework: Strategic analysis & choice, Strategic gap analyses, Portfolio analysis – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix.

Suggested Books:

1. J. A. Pearce & R .B. Robinson: Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr.& A.J Strickl and III: Crafting and executing strategy, TMH
3. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
4. Upendra Kachru: Strategic Management, Excel books

4. Semester 6th

Minor-6

ENTREPRENEURSHIP DEVELOPMENT

Credit-4

Unit-1

Entrepreneurship- Definition, Characteristic of an Entrepreneur, Function of an Entrepreneur, Types of Entrepreneur, Entrepreneurial Traits, Distinction between Entrepreneur and Manager, Entrepreneur and Intrapreneur, Entrepreneur and Entrepreneurship, Role of Entrepreneurship in Economic Development

Unit-2

Entrepreneurship Development Programme- Definition, Types of EDP, Process of EDP, Objectives and Benefits, Phases Involved

Start Ups- Meaning, Role and Importance, Recent development in Start-up Movement in India & Assam

Unit-3

Financing of Enterprise-Needs for financial planning, Sources of finance, Capital Structure, Term-loan, Sources of short term finance

Venture Capital-Meaning, Types, Importance, Role of Venture Capital in Entrepreneurship Development

Unit-4

Industrial Finance to Entrepreneurs-Commercial Bank, Financial Institutions-Central Level(NABARD,SIDBI,IFCI,IDBI etc.) State Level(DICs, SFCs etc.) and various specialized institutions , Government Policy for MSMEs-Tax Incentives and Concessions

Unit-5

Women Entrepreneurship-Meaning , Importance and need , Roles and Challenges ahead , Problems faced by women Entrepreneurs , Women Entrepreneurship in context to India and Assam

Suggested Books:

1. Gupta , C.B. & Srinivasan , N.P-*Entrepreneurial Development*
2. Khanka , SS , *Entrepreneurship Development* , S. Chand , New Delhi
3. Sangeetha Sharma ,*Entrepreneurship Development* , PHI Learning

Semester 6th

VAC-3

Advertising & Publicity

Credit-2

Unit1:Introduction: Communication Process, Advertising as a tool of communication, Meaning ,Nature and importance of advertising, Types of Advertising; Advertising Objectives; Audience Analysis ; Setting of Advertising Budgets; Determinants and methods

Unit2:Media Decisions: Major media types, Characteristics; Internet as an advertising media ,merits and demerits ; factors influencing media choice ; media selection ; Media scheduling ; Advertising through the internet media devices.

Unit 3 : Message Development and Publicity: Advertsing appeals , Advertising copy and elements , Preparing ads for different media.

Meaning of Publicity, Features, Benefits, Importance, Difference between Publicity and Advertising, Different ways to create publicity.

