

Revised BBA Structure under NEP (FYUGP)

Section 1 : To be implemented from 2025 Newly Admitted BBA (FYUGP)

BBA 1st Semester			
Serial Number	Subjects	Core/Major/ Minor	Credits
1.	Principles of Management	Major-1	4
2.	Financial Accounting	Minor-1	4
3.	Computer Fundamentals	SEC-1	3
4.	Alternative English	AEC-1	4
5.	Managerial Economics	MDC-1	3
6.	Indian Constitution	VAC-1	2
Total			20
BBA 2nd Semester			
1.	Business Organization and Systems	Major-2	4
2.	Indian Economic Scenario	Minor-2	4
3.	MIS and Database Management	SEC-2	3
4.	English Communication	AEC-2	4
5.	Business Mathematics and Statistics	MDC-2	3
6.	Environmental science	VAC-2	2
Total			20
BBA 3rd Semester			
1.	Organizational Behaviour	Major-3	4
2.	Financial Management	Major-4	4
3.	Principles of Marketing	Minor-3	4
4.	Training & Development	SEC-3	3
5.	Computer Application	MDC-3	3
6.	Advertising & Puplicity	VAC-3	2
Total			20

BBA 4th Semester			
1.	Human Resource Management	Major-5	4
2.	Management Accounting	Major-6	4
3.	Consumer Behaviour	Major-7	4
4.	Operation Management & Control	Major-8	4
5.	Legal Aspects of Business	Minor-4	4
Total			20
BBA 5th Semester			
1.	Management of Industrial Relation	Major-9	4
2.	Indian Financial Markets and Operation	Major-10	4
3.	Sales Management	Major-11	4
4.	Business Research Methodology	Minor-5	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.	Entrepreneurship Development	Minor-6	4
Total			20

Semester 1

Major-1 :
PRINCIPLES OF MANAGEMENT
Credit-4

Unit I : INTRODUCTION TO MANAGEMENT :Definition – nature, process and significance of management ;Managerial Skills and Roles ; Evolution of Management Thought: Classical Management Approaches, Behavioural Management Approaches, Quantitative Management Approach, Modern Management Approach; Functions of Management – Functional Areas of Management.

Unit II : PLANNING AND DECISION MAKING :Nature and Importance of Planning- Types of Plans - Levels of Planning ;Objectives and Management By Objective (MBO) – Management By Exception (MBE) –

Unit III :ORGANIZING : Organizing - Nature and purpose - Principles of Organization - Types of Organization - Organizational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict Decentralization , Span of Control;

Unit IV : STAFFING: Hours Staffing - Nature and Purpose of staffing – Importance of staffing – Components of Staffing;

Unit V : DIRECTING : Nature of Directing function - Principles – Importance of Effective Direction – Motivating people at work – Motivational theories Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y, Herzberg’s Two factor Theory;

Unit VI : CONTROLLING AND SUPERVISION : Essentials of Control - Requirements of an Effective Control System – Behavioral Implications of Control – Techniques of Managerial control - Co-ordination – Need for co-ordination – Types of Co-ordination

Suggested Books:

1. Essentials of Management – Kontz& O’Donnell
2. Functions & Principles of Management- J.K. Jain
3. Management- L.M. Prasad
4. Management: Theory & Practice- C.B. Gupta

Semester 1

Minor-1

FINANCIAL ACCOUNTING

Credit-4

Unit I: INTRODUCTION TO ACCOUNTANCY: Meaning and Definition – Objectives of Accounting – Functions of Accounting– Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – List of Indian Accounting Standards.

Unit II: ACCOUNTING PROCESS: Process of Accounting - Double entry system – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance. Rectification of Error.

Unit III: SUBSIDIARY BOOKS: Types of Subsidiary Books –Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book

Unit IV: FINAL ACCOUNTS OF PROPRIETARY CONCERN: Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with adjustments.

Suggested Books

- i. Accountancy- B.B.Dam, Sujit Sikidar, R.Barman & B.Bora.
- ii. Accountancy – D.K. Goel, Rajesh Goel, Shelly Goel, Arya Publications.
- iii. Financial Accounting - Dr. S.N. Maheswari, Vikas Publication
- iv. Financial Accounting S P Jain and K L Narang ,Kalyani Publication

Semester 1

SEC-1:

COMPUTER FUNDAMENTALS

Credit-3

Unit 1: Brief history of development of Computers, Generations and its evolution, characteristics of computers, Hardware, software, computer languages.

Unit 2: Criteria for using the computers, main areas of applications. Basic Architecture, Components and Functions Of Computers, Computer Accessories.

Unit3: Types of Computers: Analog, Digital, Hybrid, General purpose and Special purpose computers, Micro Computers, Mini Computers, main frame computers and Super Computers.

Unit 4: Operating System and Office Automation: Booking concept, MS and open source operating systems, Introduction to system management, overview of languages, Compilers, interpreters, Assemblers, LAN, MAN, WAN, WiFi, Communication Channels.

Unit 5: Basic commands in MS Excel, Features, functions and uses of MS word, Mail Merge feature in MS Word, Basic Concepts of MS Powerpoint.

Unit 6: Information Technology: Fundamentals, Perspective, Applications and scope, Introduction to Internet, Browsers, applications and scope.

- Suggested Books:

1. Computer Fundamentals by D.P. Nagpal
2. First Course in Computers by Sanjay Saxena
3. Computer Fundamentals by V. Raja Raman
4. Introduction to Computers by Leon & Leon

Semester 1

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

Semester 1

MDC-1

MANAGERIAL ECONOMICS

Credit-3

Unit I: Demand, Supply and Market equilibrium: individual demand, market demand, Individual supply, market supply, market equilibrium; Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, Elasticity of supply;

Unit II: Theory of consumer behavior: cardinal utility theory, ordinal utility theory (indifference Curves, budget line, consumer choice, price effect, substitution effect, income effect for Normal, inferior and giffen goods), revealed preference theory.

Unit III: Producer and optimal production choice: optimizing behavior in short run (geometry of product curves, law of diminishing margin productivity, three stages of Production), optimizing behavior in long run (isoquants, iso-cost line, optimal Combination of resources) Costs and scale: traditional theory of cost (short run and long run, modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit IV: Theory of firm and market organization: perfect competition (basic features, Short run equilibrium of firm/industry, long run equilibrium of firm/industry,) ; monopoly (basic features, short run Equilibrium, long run equilibrium,), price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly: features, types.

Suggested Books:

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
 2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
 3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
 4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.
- Managerial Economics – H L Ahuja

Semester 1

VAC-1 **INDIAN CONSTITUTION** **Credit-2**

Unit I: INTRODUCTION TO THE INDIAN CONSTITUTION

The Indian Constitution or The Bharatiya Samvidhana; The Historical Background- The Adoption, Location and the Signatories; Previous Legislation; Timeline of formation of the Constitution of India; Amendment of the Constitution of India.

Unit II: THE CONSTITUENT ASSEMBLY OF INDIA

The Proposal; The Members and Leadership; Structure of the Assembly; Power and Functions of the Assembly; Committees of the Constituent Assembly.

Unit III: THE GOVERNMENTAL SOURCES OF POWER

The Separation of Power or the branches of the Government- Executive, Legislature and Judiciary; Legislative Chambers- Rajya Sabha, Lok Sabha; Features of the Constitution- Federal and Unitary; The President; The Prime Minister; The Governors.

Unit IV: STRUCTURE AND SCHEDULES OF THE INDIAN CONSTITUTION

The Preamble; The Union and its Territory; Citizenship; Fundamental Rights and Duties; Directive Principles of State Policy; The Union, States and the Union Territories; Panchayats and Municipalities; Co-operative Societies and Scheduled and Tribal Areas; Finance, Property, Contracts and Suits; Trade and Commerce within India.

Unit V: INFLUENCE OF OTHER CONSTITUTIONS

Influence of- The United Kingdom, The United States, Ireland, Australia, France, Canada, Soviet Union, Weimar Republic, South Africa, Japan.

Semester 2

Major-2 :

BUSINESS ORGANIZATION AND SYSTEMS

Credit-4

Unit1:Nature and Purpose of Business : Economic and Non-economic activities, concept and nature of Business, Objectives and Importance of Business. Classification of business activities- trade, industry, commerce profession. Business as a system, Social Responsibility of Business

Unit2:Forms of Business Organization: Meaning, features, merits and limitations of different forms of Business Organization: Sole-proprietorship,Partnership,Joint-Stockcompanies,Cooperative Societies, Public Enterprises, Joint Sectors, Multinationals.

Unit3:Business Combinations: Meaning, causes, objectives. Types and Forms- Mergers, Take overs, Acquisitions.

Unit4:Internal Trade: Meaning, types and services and importance. Retail Trade and Wholesale Trade.

External Trade: Meaning, nature and importance. Export -Import procedure, exportdocumentation.

Suggested Books:

1. Sherlekar,S.AandSherlekar,V.S,ModernBusinessOrganizatiionandManagementSystemsApproach, Mumbai, Himalaya Publishing House,2000.
2. Agarwal, R.D. Organization and Management, New Delhi, Tata McGraw Hill,2000
3. Tulsian, P.C., Business Organization, Pearson Education, New Delhi

Semester 2

Minor-2: INDIAN ECONOMIC SCENARIO

Credit-4

Unit1: Business Environment- Meaning, Nature, types Macro, Micro, significance of Economic, Non-economic Environment of India. Industrial Policy, Monetary Policy.

Unit2: GATT/WTO: Objectives, Principles, Impact on India's Industrial and business sector. Economic Integration: Meaning, types, importance. Globalisation/ Liberalisation: Concept Measures.

Unit3: Foreign Collaborations/Capital investments FDI/Portfolio investments, Role of MNC's - Types, nature. Role of Foreign aid and World Bank. Balance of Payments: Concepts, Current account, Capital account, Dis-equilibrium, measures, Trade Policy.

Unit 4: Government Budget: Types, components, Fiscal deficit. Banks/Non-banking financial institutions-Types, importance. Planning in India: Objectives, achievements/failures, concept of De-centralized planning. Small and Medium scale industries: Problems and prospects.

Suggested Books:

1. Indian Economy – Dutt & Sundaram
2. Business Environment- H. L Ahuja

Semester 2

SEC-2

MIS AND DATABASE MANAGEMENT

Credit-3

Unit 1: The meaning and use MIS, System View of Business, Process of MIS, Development of MIS within the organization, Management Process, Information Needs, System Approach in Planning Organizing and Controlling MIS.

Unit2: Planning, Implementation and Controlling of Management Information System; Fundamentals of Data Processing, Computer Operation of Manual Information System, Components of Computer Systems, Flow Chart, Conversion of Manual to Computer Based Systems, Computer Systems Software, Application Software, Telecommunication Modem.

Unit 3: System Design: System design consideration, input/output design, forms design, file organization and database, data management, file design, program design, control and security.

Unit4: Introduction, Basic Concept and Definitions: Data and Information, Data Vs Information, Data Dictionary, Data Item or Field, Record, Definition of DBMS, Applications of DBMS, File processing system Vs DBMS, Advantages and Disadvantages of DBMS.

Users of DBMS: Database Designers, Application programmer, Sophisticated Users, End Users, Views of Data.

Unit 5 : Data Models: Object Based Logical Model, Object Oriented Data Model, Entity Relationship Data Model, Record Base Logical Model: Relational Model, Network Model, Hierarchical Model, Entity Relationship Diagram(ERD), Examples of ERD

Practical Topics:

1. Installation of MySQL/Microsoft SQL(*anyone*)
2. Table Creation using SQL
3. Simple Queries
4. Nested Queries

Suggested Books:

1. Bhatnagar, S.C. and K.V. Ramani, Computers and Information Management, Prentice Hall of India Private Ltd.
2. Goyal D.P., Management Information Systems (MIS), Deep & Deep Publications.
3. Database Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA

McGraw Hill 3rd Edition.

4. Fundamentals of Database Systems, Elmasri Navathe, Pearson Education.

Semester 2

AEC-2 English Communication

Credit-4

UNIT I: UNDERSTANDING COMMUNICATION

It is important for everyone to understand what communication involves in order to improve communication skills. In this section the aim is to introduce the students to the basics of communication:

- the process of communication
- types of communication: verbal-non-verbal – oral-written communication – formal-informal communication – modern forms of communication
- qualities of effective communication: reading - listening intelligently – thinking and planning – using appropriate language – using appropriate channel – using appropriate language – intercultural sensitivity – showing empathy – not pre-judging – clarity – avoiding distractions – showing respect – barriers to effective communication

UNIT 2: LISTENING AND SPEAKING

In this unit, students will be acquainted with the attributes of effective speech like confidence, clarity, audibility, appropriate body language, intonation etc. and will acquire practice in listening and speaking in a variety of formal and informal settings. Listening enhances our understanding and enables us to process ideas and arguments better. It sharpens our ability to empathize with others, which is a critical factor in effective communication. Students will be training to acquire the following skills:

- Familiarity with English sounds, stress and intonation
- Understanding the main idea
- Listening for detailed and specific information
- Understanding the speaker's intent and attitude
- Introducing oneself and others
- Asking for clarification, giving directions/instructions
- Expressing gratitude, making requests, congratulating, apologizing etc.
- Agreeing/disagreeing, sharing opinions etc.

The above skills will be applied in a number of settings like:

- **Describing an idea, scenario, picture, etc.**
- **Group Discussion:** Students will learn to articulate their views in group situations and to also be group leaders adept at presenting the views of the group whenever necessary.

- **Interviews:** Mock interviews will be conducted to equip students with the skills needed to face formal interview situations whether face-to-face, telephonic or the visual mode.
- **Oral presentations:** Students will also learn to make formal oral presentations using information and communication technology besides the verbal mode of communication.
- **Public speaking:** Students will be given practice in speaking on given topics before an audience with correct pronunciation, body language etc.
- **Interpersonal skills in speaking:** Besides the above, various other contexts of interpersonal communication, situations requiring expression of opinions, feelings, and description will be simulated in the classroom so that students can speak with appropriate tone, politeness, gestures and postures.

UNIT 3: READING

Reading is an essential skill in making communication effective. Reading enables the acquisition of new words and expressions which enriches our vocabulary and tightens our grasp over sentence structure. The development of reading is foundational in building our comprehension skills. To this end, this section uses literary texts drawn from diverse contexts in order to familiarize and orient students with the dynamic use of English.

Texts:

- Carl Sagan: “Growing up with Science Fiction”
- Shirley Jackson: “The Lottery”
- A.G. Gardiner: “On Saying Please”

In this section, the texts mentioned above will be studied in detail in the context of the following aspects:

- **Close-reading**, i.e., a reading strategy that involves the careful and detailed examination of the language used (in terms of structure, choice of words, style, etc.) in a particular text as well as the finer details and deeper meanings within it.
- **Comprehension**, i.e., the ability to understand and process what one reads or listens to
- **Analysis and interpretation** of the texts
- **Anticipating, predicting and personalizing** the ideas in the text
- **Paraphrasing**, i.e., expressing the speech, ideas or thoughts or arguments of others in one’s own words
- **Building vocabulary** by identifying, learning and using new words and deriving or guessing meaning from context
- **Reading for the main idea or argument** in a text in addition to the supporting details
- **Locating specific information** in a text

UNIT 4: WRITING

Writing skills are as crucial in communication as reading, listening, and speaking. Students will be trained in developing the following skills in writing:

- Using grammar and punctuation appropriately
- Generating ideas
- Building sentences and paragraphs
- Understanding the styles of different types of texts
- Summarizing and note taking

These skills should be taught using the following forms of writing so that these can be used by them in both their day to day and professional lives:

- Report-writing (types of reports, structure of a report, features of a good report)
- Letter writing (types of letters, parts of a letter, writing emails, essentials of letter writing)
- Memos and circulars
- Agendas and minutes
- PowerPoint Presentation
- Scientific and technical writing

REFERENCE BOOKS & MATERIALS:

- Alley, Michael. *The Craft of Scientific Writing* (Fourth Edition). Springer, 2018
- Bandopadhyay, Debashish, and Malathy Krishnan. *Connect: A Course in Communicative English*. Cambridge University Press, 2018.
- Brown, K. & Hood, S. *Academic Encounters: Intermediate to High Intermediate*. Cambridge University Press, 2002.
- Doff, A. & Jones, C. *Language in Use: Intermediate Classroom Book*. Cambridge University Press, 2004.
- Jones, L. *Cambridge Advanced English: Student's Book*. Cambridge University Press, 1988.
- Locker, Kitty O., and Stephen Kyo Kaczmarek. *Business Communication: Building Critical Skills*, Third Edition. McGraw Hill Education, 2017 (rpt).
- Soars, J. & Soars, L. *New Headway: Intermediate*. Oxford University Press, 2012.
- Tamuli, A. *English Language for Undergraduate Students*. Cambridge University Press, 2019.
- Taylor, Shirley. *Communication for Business: A Practical Approach* (Fourth Edition). Pearson, 2009.
- Thaine, C. *Cambridge Academic English: B1+ Intermediate Student's Book*. Cambridge University Press, 2012.
- Turk, Christopher, and John Kirkman. *Effective Writing: Improving scientific, technical and business communication*, Second Edition. Taylor and Francis, 1989.

Semester 2

MDC – 2 BUSINESS MATHEMATICS AND STATISTICS

Credit-3

Unit1: Quadratic Equation: Definition and solutions Arithmetic Progression and Geometric Progression.

Unit2:Set Theory: Definition, Representation, Equality, Subset, Union, Intersection, Difference, Compliment of set, Different types of set, Theorems related to cardinal numbers.

Unit3:Determinants: Minors and Cofactors, Properties of a Determinant and applications, Cramer's Rule.

Matrix: Difference between Determinants and Matrices, Types, Equality, Addition, Transpose, Adjoint, Inverse, Matrix multiplication of matrices, Matrix Inversion method.

Unit 4: Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution.

Unit 5: Measure of Central Tendency: Mean, Median, Mode, Relationship between averages, Merits and Limitations of averages. Measure of Dispersion: Absolute and Relative measures- Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

Suggested Books:

1. A Textbook of Business Mathematics: P.L. Hazarika
2. Business Mathematics: Dr. S. M. Shukla
3. Business Statistics: N.K. Nag & S. C. Chanda

Semester 2

VAC-2: ENVIRONMENTAL SCIENCE

Credit-2

Unit 1: Ecosystems

- What is an ecosystem? Structure and function of ecosystem: Energy flow in an ecosystem: food chains, food web and ecological succession. Case studies of the following ecosystems:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Aquatic ecosystems (ponds, streams, lakes, rivers)
 - d) Mountain ecosystem

Unit 2: Natural Resources: Types, Renewable and Non-renewable Resources

- Land resources : land use change; land degradation, soil erosion and desertification
- Forest resources: Deforestation: Causes and impacts due to mining, Construction of big dams and their effects on forests and people.
- Water resources: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state: Indo-China, Indo-Bangladesh, Cauveri disputes) .
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies – coal mining, crude oil extraction.

Unit 3: Biodiversity and Conservation

- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex situ conservation of biodiversity.

Unit 4: Environmental Pollution

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies – Bharalu river, Deepor Beel, Kolong river

Unit 5: Environmental Policies & Practices

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements, policies and treaties; Montreal and Kyoto

protocols and Convention on Biological Diversity (CBD), CITES.

Suggested Readings:

1. Bharucha Erach : Text book on Environmental Studies, UGC, New Delhi
2. Carson, R 2002. Silent Spring. Houghton Mifflin Harcourt.
3. De A.K.: Environmental Chemistry, Wiley Eastern Ltd.
4. Kaushik Anubha and C.P.Kaushik : Perspective in Environmental Studies, New Age International
5. Rajagopalan, R. (2018). Environmental Studies. (3rd Edition) Oxford University Press
6. S. C. Santra (2011): Environmental Science, New Central Book Agency

Semester 3

Major-3

ORGANIZATIONAL BEHAVIOUR

Credit-4

Unit 1: Introduction: Meaning and concept of OB, Key elements of OB, Nature and Scope of OB, Importance of studying OB, Contributing disciplines to OB, Models of OB.

Unit 2: Individual Behavior: Personality- Concept, Determinants, Types, and Theories: Type theory, Trait theory, Psychoanalytical theory, Social learning theory, Development of Personality: Erikson's Eight Life Stages

Perception-Meaning, Perceptual process, Factor affecting perception, Improvement of Perception, Application of perception in OB.

Learning- Meaning, Determinants of learning, Learning Theories: Classical Conditioning, Operant Learning, Cognitive Theory, Social Learning Theory. Meaning of Reinforcement: Schedules of Reinforcement, Punishment, Effect of Learning on Behaviour.

Unit3: Interpersonal Behaviour: Concept, Types, Skills for Cooperative Interpersonal Behaviour. Concept of TA.

Unit 4: Group Behaviour: Meaning of Group, Types of Groups, Reasons for formation of groups, Theories of Group formation, Stages of Group formation and development, Concept of Group Dynamics.

Unit5:OrganizationalIssues:OrganizationalConflicts Meaning and definition, Sources, Types, Advantages and Disadvantages, Process/ Stages, Conflict Management.

Suggested Books:

1. Organizational Behavior by L. M. Prasad
2. Organizational Behaviour by Rakesh Gupta
3. Organizational Behaviour by S. S. Khanka

Semester 3

Major-4

FINANCIAL MANAGEMENT

Credit-4

- Unit 1:** 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; Organization of finance function.
- Unit 2:** Time preference of money , Concept of Present Value and Future Value of Single Cash Flow , Annuity ;Long -term investment decisions: Capital Budgeting – Definition, Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques; 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.
- Unit 3:** Capital Structures: Basic Concept, Approaches to Capital Structure Theories – Net Income approach, Net Operating Income approach.
- Unit 4:** Working Capital Management: Basic Concept, Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

Suggested Books:

1. M.Y. Khan & P. K. Jain: Financial Management Text Problemand Cases, Tata McGraw Hill. Ltd.
2. R. P. Rustogi : Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M.Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A.Brealey,S.C.Myers,F.Allen&P.Mohanty:PrinciplesofCorporateFinance,McGraw Hill Higher Education
5. J.V.Horne &J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

Semester 3

Minor-3

PRINCIPLES OF MARKETING

Credit-4

Unit 1: Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment.

Unit 2: Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

Unit 3: Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

Unit 4: Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling.

Unit 5 : Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

Readings:

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.

Semester 3

SEC-3

SEC-3

Training and Development

Credit: 3

Unit I - Organization vision & plans, assessment of training needs, setting training objectives, designing training programmes, Spiral model of training.

Unit II - Tasks of the training function: Building support, overall training capacity, Developing materials, strategic planning, networking, designing training programmes.

Unit III -Training methods: On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, sensitivity training, e-training.

Unit IV -Management Development Programme Methods:-Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modeling, job rotation, case study, multiple management, sensitivity training. Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

Readings:

1. Blanchard P.Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson.
2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.

Semester 3

MDC -3 COMPUTER APPLICATION Credit – 3

- Unit 1. **Internet** – evolution & Applications, **Web services**: chat, email, video conferencing, e-Learning, e-Banking, eShopping, e-Reservation, e-Governance, e-Groups, social networking, Mobile technologies: SMS, MMS, 3G, 4G, **Internet Protocols**: SMTP, POP3, HTTP, HTTPS. Remote login and file transfer protocols: SSH, SFTP, FTP, SCP, TELNET, SMTP, TCP/IP, **World Wide Web (WWW)** – Evolution, Basic features. Clients & servers, URL, HTTP, HTML, XML, multimedia, WWW Browsers, WWW Servers, using a Web Browser e.g. Chrome, Bing, etc.
- Unit 2. **E – mail** – E-mail basics, E – mail networks, Protocols, working, Format of an E-mail message, Basic E – mail functions
- Unit 3. **Internet & Web Security** – Needs and threats, Firewall, Firewall Architecture, Types of Firewalls
- Unit 4. **Word Processing**: text creation & manipulation, Formatting Text and Table manipulation, **Spreadsheet**: concept of worksheets and workbooks, creating charts and graphics in MS Excel, **PowerPoint presentation**: Creating graphs, tables, charts, use of animation and multimedia
- Unit 5. **Tally**: Basic definition of Tally, Features of Tally, Advantage and disadvantage of Tally, Tally accounting, manual accounting, and financial accounting.
- Unit 6. How to functionalize Tally.ERP 9 and create or set up a company in Tally.ERP 9, **Accounting Masters in Tally.ERP 9**: Concepts related to F11: Features, F12: Configurations, and setting up account heads, **Voucher Entry in Tally.ERP 9**: Concepts related to invoicing, inventory vouchers, and accounting vouchers, **TDS**: What is TDS, how to configure TDS in Tally ERP 9, creating masters, processing transactions, and generating TDS reports.

PRACTICAL TOPICS

1. Installation of Tally.ERP 9
2. Preparation of Profit & Loss Account and Balance Sheet using Tally.

SUGGESTED BOOKS (for reading & reference):

1. Official Guide to Financial Acc. using Tally.ERP 9 with GST by Tally Education Pvt. Ltd.
2. Computer Basics with Office Automation, Archana Kumar, Dreamtech Press.
3. Internet and Web Technology, 1st Edition, Bedi D.S., Khanna Publishers.
4. Internet Technology and Web Design, 1st edition, R.K. Jain, Khanna Book Publishing Company

Semester 3

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.

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

Minor-4

LEGAL ASPECTS OF BUSINESS

Credit-4

Unit I:

The Indian Contract Act 1872: Meaning and 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, rights 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, extent and limitation of liability.

Unit IV:

Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers;

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.

Readings:

1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing.House (P) Ltd.
2. M.C.Kucchal, & Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.

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

