

2017



Centurion
UNIVERSITY
Shaping Lives...
Empowering Communities...

COURSE BOOK

Bachelor of Business Administration
Choice Based Credit System
(BBA-CBCS)

School of Management

Centurion University of Technology & Management

HIG-5, Phase-1, BDA Duplex, Pokhariput, Bhubaneswar-751020

<http://www.cutm.ac.in>

Preface

The course of BBA may be viewed as an intermediate step towards an integrated master's course in management. It aims at catering to the demand for the skilled and chiselled management professional in the industry in general at all levels in the world of Indian business in particular.

The teaching and learning philosophy of the BBA program are driven by the focus on students as learners, and creating a peer-to-peer learning environment which maximizes their potential. Therefore, in every course we teach, independent of the content of the course, we strive to create environments whereby students are motivated to take part as members of this learning community. This objective is achieved through classroom participation, expository writing, creation of e-learning tools, projects, problem-based learning, and assignments, etc. All the courses are designed and evaluated for rigor in terms of difficulty level, skills acquired, and improvement in communication ability. Another unique feature of the program is the industry interface: Action Learning Project. Groups of three to four students engage with local companies to submit professional quality reports and analysis. This offers students significant first-hand exposure to the real corporate work environment.

Programme Objectives

- To acquire basic knowledge of general management concepts, principles and processes.
- To develop analytical and decision making ability at strategic and operational level in real time business situations.
- To develop communication skills to listen, understand, write and present business problems and solutions in different areas
- To understand ethical principles and their applications in business and interpersonal contexts.

Career Opportunity:

After completion of BBA, one can join as a frontline executive in Business Enterprise including manufacturing and services (FMCG, FMCD, telecom, retail, infrastructure, financial services, etc.); or pursue higher education (MBA, etc.); or start own business as an entrepreneur.

Eligibility:

10+2 (Senior Secondary) or its equivalent public examination conducted by any recognised Board of Education in India or abroad.

Programme Structure:

The three-year degree course of BBA will consist of six semesters. One academic session of one year will be devoted to two semesters. Candidates shall be admitted to BBA 1st Semester only and thereafter required to qualify all Six Semesters consequently to earn the degree. Total credit: 144

Scheme of Examination:

Internal Examination: 40%

University End-semester examination: 60%

BBA Course CBCS Outline (2016)

Total Credits: 144

COURSE STRUCTURE:

First year of study:

Total Credit = 40

SEMESTER-I

Subject Code	Subject	Credit (L+T+P)	Category
BBAR1101	Proficiency in English	1+0+1	AEC
BBAR1102	Basic Financial Accounting	4+0+2	CORE
BBAR1103	Management Principles and Applications	4+0+0	CORE
BBAR1104	Micro Economics	4+0+0	CORE
BBAR1105	Computer application in Business	2+0+2	SKILL
Total		20	

SEMESTER-II

Subject Code	Subject	Credit (L+T+P)	Category
BBAR1201	Reading to Writing	1+0+1	AEC
BBAR1202	Organisational Behaviour	4+0+0	CORE
BBAR1203	Business Statistics	4+0+2	CORE
BBAR1204	Macro Economics	4+0+0	CORE
BBAR1205	MS EXCEL	0+0+4	SKILL
Total		20	

Second Year of Study: Total Credits – 48

SEMESTER-III

Paper code	Subject	Credit (L+T+P)	Category
BBAR2101	Human Resource Management	4+0+2	CORE
BBAR2102	Principles of Marketing	4+0+2	CORE
BBAR2103	Cost & Management Accounting	4+0+2	CORE
BBAR2104	Oral Communication Skills	1+0+1	SKILL
BBAR2105	Production & Operation Management	4+0+0	GE
Total		24	

SEMESTER-IV

Subject Code	Subject	Credit (L+T+P)	Category
BBAR2201	Research Methodology	4+0+2	CORE
BBAR2202	Operation Research	4+0+2	CORE
BBAR2203	Financial Management	4+0+2	CORE
BBAR2204	Business Communication	1+0+1	SKILL
BBAR2205	Tally and ERP	0+0+4	SKILL
Total		24	

Third Year of Study: Total Credits-56

SEMESTER-V

Subject Code	Subject	Credit (L+T+P)	Subject Code
BBAR3101	Financial Institutions and Markets	6	CORE
BBAR3102	Business Law for Managers	4+0+0	CORE
	Elective -1	6	
	Elective -2	6	
BBAR3103	Summer Internship	0+0+6	SKILL
	Total	28	

SEMESTER-VI

Subject Code	Subject	Subject (L+T+P)	Paper Code
BBAR3201	Business Policy	4+1+1	CORE
BBAR3202	Entrepreneurship Development	2+0+4	GE
	Elective-3	6	
	Elective-4	6	
BBAR3203	SPSS	4	SKILL
	Total	28	

Category	Credit	Percentage (%)
Ability Enhancement -Compulsory	4	3
Core Discipline	80	55
Generic/Interdisciplinary	10	7
Skill Enhancement Course	26	18
Discipline Specific Elective	24	17
Total	144	100%

ELECTIVE BASKET

Sl. No	DSE-1-Finance	Code	DSE-2- Marketing	Code
1	International Finance	BBAF3101	Consumer Behaviour	BBAM3101
2	Investment Banking & Financial Services	BBAF3102	Personal Selling & Sales Force Management	BBAM3102
3	Investment Analysis & Portfolio Management	BBAF3103	Advertising & Brand Management	BBAM3103
4	Project Appraisal	BBAF3104	Retail Management	BBAM3104
5	Business Analysis & Valuation	BBAF3105	Distribution & Supply Chain Management	BBAM3105
6	Financial Modelling & Derivatives	BBAF3106	Marketing of Services	BBAM3106
7	Strategic Corporate Finance	BBAF 3107	International Marketing	BBAM3107
8	Research Project	BBAF3108	Research Project	BBAM3108
9			Hospitality management	BBAM3109

Sl. No	DSE-3-Human Resource	Code	DSE-4-Management of Global Business	Code
1	HRD : Systems & Strategies	BBAH3101	International Trade Policy & Strategy	BBAB3101
2	Training & Development	BBAH3102	Global Business Environment	BBAB3102
3	Management of Industrial Relations	BBAH3103	Transnational & Cross Cultural Marketing	BBAB3103
4	Performance & Compensation Management	BBAH3104	International Distribution & Supply Chain Management	BBAB 3104
5	Counselling & Negotiation Skills for Managers	BBAH3105	International Accounting & Reporting System	BBAB3105
Sl. No	DSE-3-Human Resource	Code	DSE-4-Management of	Code

Global Business				
6	Cross Cultural HRM	BBAH3106	Multinational Business Finance	BBAB3106
7	Talent & Knowledge Management	BBAH3107	International Joint Ventures, Mergers & Acquisitions	BBAB3107
8	Research Project	BBAH3108	Research Project	BBAB3108

SKILL ENHANCEMENT COURSE (SEC)

Sl. No	Subject	Code
1	IT Tools for Business	BBSB0001
2	Personality Development & Communication Skills	BBSB0002
3	E Commerce	BBSB0003
4	Statistical Software package (s)	BBSB0004
5	Financial Software package (s)	BBSB0005
6	Summer Internship- A student will submit report of Summer Internship of six to eight weeks which will be internally evaluated	

GENERIC ELECTIVE / INTERDISCIPLINARY COURSE (CHOOSE ANY FOUR)

Sl. No	Subject	Code
1	Entrepreneurship Development	BBGE0001
2	Ethics & Corporate Social Responsibility	BBGE0002
3	Tax Planning	BBGE0003
4	Econometrics	BBGE0004
5	Production & Operations Management	BBGE0005
6	India's Diversity & Business	BBGE0006

Course Curriculum

SEMESTER-I

Paper-1 **PROFICIENCY IN ENGLISH** Credit- 2
Code: BBAR1101

Course Contents:

- Unit 1: Functions of English I**
Self-introduction, Description (People, place, Things etc.), Planning
- Unit 2 : Functions of English II**
Asking for Information and Giving information, Explaining Processes and Products, Understanding Instructions, Expressing Opinions
- Unit 3: Presentation Skills and Group Discussion**
JAM (Just A Minute) sessions, Group Discussion Skills: Types, GD Skills (Analyze, persuade, control emotions etc.), Presentation Skills: Preparation, Practice, Feedback

Books Recommended

1. Jones, L. & B. Cvan . (1983). Functions of American English. Cambridge: Cambridge University Press
2. Professional Communication, Aruna Koneru, TMH
3. An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press

Paper – 2 **BASIC FINANCIAL ACCOUNTING** Credit-6
Code: BBAR1102

Course Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Contents:

- Unit-1: Basics of Manual Accounting**
Accounting- concept, objectives, advantages and limitations, types of accounting information; Fundamental accounting assumptions, principles, concepts, and conventions; Salient features of First-Time Adoption of Indian Accounting Standard; International Financial Reporting Standards (IFRS): - Need and procedures, Recording of Transactions: Rules of debit and credit: for assets, liabilities, capital, revenue and expenses. Books of original entry: format and recording – Journal Entry Ledger Posting: Trial Balance: Financial statements- Profit and Loss Account, Balance Sheet
- Unit-2: Computerized Accounting System**
Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss

Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company (26 Practicals)

Unit 3: Accounting for Depreciation:
Methods of computing depreciation (straight line method and diminishing balance method only) **Inventories Valuation Methods:** FIFO, LIFO and Weighted Average.

Unit 4: Accounting for Hire Purchase and Installment Systems:
Basic and Simple Problems only **Accounting for Partnership Firm:** Preparing Accounts of Partnership firm, Admission, and Retirements

Unit 5: Accounting for Companies
Preparation of profit and loss account and balance sheet of corporate entities; **Share Capital & Debentures:** Issue, forfeiture and reissue of forfeited shares: Issue of rights and bonus shares; Buy back of shares; Issue of Debentures

Books Recommended:

- i. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
- ii. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
- iii. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
- iv. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
- v. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
- vi. Tulsian, P.C. *Financial Accounting*, Pearson Education.

Paper-3 **MANAGEMENT PRINCIPLES & APPLICATIONS** **Credits:4**
Code: BBAR1103

Course Contents:

Unit-1: Evolution of Management: - Contribution of Taylor, Mayo & Fayol, Different approaches of management, role of manager, tasks of a professional manager, Management & its functions. Level of Management, managerial skills at various levels. Planning & Decision making: - Definition, Nature for planning, importance, Process of planning, decision making, nature importance & process, types of plans.

Unit 2: Organization & staffing: - Definition, organizing process, importance of organizing, Departmentation manpower planning, Recruitment, Selection, Training & promotion. Directing & Leadership:- X Theory, & Y Theory, Hawthorne & Tinstone studies Leadership. Definition, Stogdill trait theory, Managerial grid, Fiedlers contingency approach.

Unit 3: Motivation – Meaning, Missions, Herzberg’s theory, V Room’s expectancy theory & Porter & Lawler model of Motivation. Communication & control

Communication Definition, importance, process, types, factors affecting communication methods, barriers & remedies.

Books Recommended:

1. Principles & Practice of Management – L. M. Prasad
2. Management – Theory & Practice – C. B. Gupta

Paper – 4

MICRO ECONOMICS

Credit-4

Code: BBAR1104

Course Objective:

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Course Contents:

- Unit-I:** **Introduction :** Demand, Supply and Market, The use of Microeconomics : Theory versus Normative Analysis. The Basic of Demand and Supply. The Demand curve, Elasticity of Demand, Supply curve, Market Equilibrium, understanding and predicting the Effects of changing Market conditions.
- Unit-II:** **Consumer Behavior :** Concept of utility and preference, The difference curve characteristics of indifference curve, Marginal rate of Substitution, Budget constraints, effects of changes in income and prices, Income and substitution effects, consumer surplus, Empirical Estimation of Demand.
- Unit-III:** **Production Function :** The technology of production isoquants, fixed and variable inputs, Short Run and Long Runs. The production functions. The Geometry of Average and Marginal Product Curve, Total Average and Marginal Products. The stages of production, Production with one variable input production with variable inputs, Returns to Scale.
- Unit-IV:** **Cost Measuring Costs:** Which cost in the short run cost in the long run? Economies of scale, Diseconomies of scale, Production and cost theory, A mathematical treatment on cost minimization, marginal rate of technical substitution, The Cobb -Douglas production function.
- Unit-V:** **Market Structure and Comparative Strategy :** Perfectly Competitive Market Structure, Short run and long run equilibrium of firm and industry, Monopoly power, Price dissemination, Transfer Pricing.

Books Recommended :

1. Gupta G.S. Managerial Economics. TMH
2. John Gould Jr. Edward P. Lazear-Micro-Economic Theory Richard D.Lawn The Publication.

3. Robert S. Pindyek. Daniel L. Rubinfeld - Micro -Economics Prentice Hall of Indian Publication
4. A. Koutsoyirnis - Modern Micro Economics. Macmillan and Co. India
5. C.E. Eerguson Jon R.Gould - Microeconomics Theory, Richard D, Irwin Publication
6. Dholakia Oza - Microeconomics for Management Students. Oxford University Press.

Paper – 5 **COMPUTER APPLICATION IN BUSINESS** **Credit- 4**
CODE: BBAR1105

Course Contents:

Unit-I: 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 section breaks and page borders. Working with tables: 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-II: 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 worksheet 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, and creating sparkline graphics. Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object

linking and embedding.

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 shows, using on screen pen and adding and accessing notes during a presentation.

SEMESTER-II

Paper – 1

READING TO WRITING **CODE: BBAR1201**

Credit: 2

Course Contents:

- Unit 1: Understanding Reading Skills**
Reading Skills: Concept and sub-skills of reading, Mechanics of Reading Skills, Reading Speed , Practice on the Development of Reading Skills
- Unit 2 : Developing Writing Skills**
Writing Skills: Concept and Process Writing , Paragraph Writing , Slogan Writing, Letter Writing , Report Writing, Proposal Writing
- Unit 3: From Reading to Writing Skills**
Reading Newspapers to Writing Letters to the Editors, Reading Business Case Studies to Writing Precis/E-mails, Reading Novels to writing book reviews

Books Recommended:

- 1 An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press
- 2 Communicative English For Engineers And Professionals, Bhatnagar Nitin
- 3 English for Business Studies Student's Book: A Course for Business Studies, By Ian MacKenzie

Paper – 2

ORGANISATIONAL BEHAVIOUR **Code: BBAR1202**

Credit-4

Course Contents:

- Unit-I:** The study of organizational behaviour: Focus and purpose, Nature, scope and development, OB models and Models of main research in OB.
- Unit-II:** **Personality :** Determinants of personality, Theoretics of personality, Individual difference Matching personality and jobs, Personality and organization, Perception - Meaning, Perceptual process, Perception and OB.
- Unit-III:** **Learning and Behaviour Modification :** Learning process, Theories of learning and Organizational Behaviour, behaviour modifications, Attitude - Characteristics and components of attitude, Attitude and behaviour attitude, Formation, Measurement of attitude, Attitude & Productivity, Cognitive dissonance theory, Attitude values and Job satisfaction.
- Unit-IV:** **Motivation :** Nature of Motivation, Motivation process, Theories of motivation, Need, Priority model, Theory X & Theory Y, Two factors' theory, ERG model, Achievement theory and power motivation, Expectancy theory, Equities theory, Z- theory, Contingency model, limitations and criticism of motivations' theories.
- Unit-V:** **Communication :** Importance, Bases of communication, Communication

Problems. Steps for improving communication, Transactional analysis, Non-verbal communication, Assertiveness.

Books Recommended

1. Stephen P. Robbins - Organizational Behaviour, PHI
2. L.M. Prasad - Organizational Behaviour, Sultan Chand & Sons.
3. R. Aswathappa - Organizational Behaviour, Himalaya Pub. House.

Paper- 3

BUSINESS STATISTICS

Credit-6

Code: BBAR1203

Course Objective:

The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Course Contents:

- Unit-I:** Statistics: Definition, scope and its limitations. Introduction to sampling, Random sampling vs. non-random sampling, Types of sampling, Simple random sampling, stratified random sampling, systematic cluster sampling, Distributions, standard error, sampling from normal production. Classification and tabulation of data.
- Unit-II:** Measures of Central Value: Introduction, Definition and Objectives, Requisites of a Good Average. Types of Averages: Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean, advantages and limitation. Which average to use?
- Unit-III:** Measures of Dispersion: Introduction, Dispersion Defined, Properties of Good Measure of Variation. Methods of Studying Variation: Absolute and Relative Measure of Variation, Range, The Interquartile Range, The Quartile Deviation, The Mean Deviation, The Standard Deviation, Lorenz Curve, Which Measure of Dispersion to Use?
- Unit-IV:** Regression and Correlation analysis: Introduction: Significance of the Study of Correlation, Types of Correlation, Methods of Studying Correlation. Use of Regression Analysis: Difference between Correlation and Regression Analysis, Regression Lines, Regression Equations.
- Unit-V:** Testing hypothesis- Introduction, procedure of testing hypothesis, concept type I and II errors. Two tailed and one-tailed Tests of Hypothesis. Introduction to chi-square tests and goodness of fit, uses of chi-square tests.

Books recommended :

1. Chandrajit S. Statistics For Business & Economics. Vikas

2. Statistics for Management - Levin and Rubbin, Prentice Hall Of India.
3. Fundamentals of Statistics (Vol-I & Vol-II) Goon, Gupta, Dasgupta, World Press Pvt. Ltd.
4. A First Course In Statistics With Applications - A.K. P.C. Swain, Kalyani Publishers.
5. Quantitative methods, Millhad Saha & Chakrabarti, TMH
6. Statistical Methods- S. P. Gupta

Paper – 4

MACRO ECONOMICS

Code: BBAR1204

Credit - 4

Course Objectives:

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Course Contents:

Unit-I: Economics aggregate and relationship, Macro-economic performance and policy, Measurement of national income and related Wholesale price index . Consumers' price index. **Index** -GDP at market price, GDP at Factor cost, G.N.Pat factor cost, National income and aggregate, Saving and capital formation, Real income, National defaulter and price indices .

Unit--II: **Consumption and Investment :** Aggregate Demand, Aggregate Supply, Interest rate, Consumption function for Indian economy, Demand for money and money supply, Investment behaviour , Fixed investment ,Capital stake and output, Desired stake, Inventory investment .

Unit-III: **Demand and Supply of Money:** Demand of money , Trasaction demand and income velocity, speculative demand portfolio. Theory of Inflation and money demand, Precautionary demand, Money supply analysis, Money multiplier, Determinants of money multiplier, Control of high powered money, RBI credit to Government, RBI credit to Banks, RBI credit to commercial sector .

Unit-IV: **Money and Fiscal Policy :** Fiscal Policy, Tax policy and structure, Tax rate, Government expenditure, Center State fiscal relation, Instruments of monetary policy and stabilization, Monetary policy and long term growth, Inflation demand pull and cost push.

Unit-V: **Financial System and Money Market :** Financial System, Bull Bear, Financial institutions, capital market, Banking system, Public financial system, Securities market. **Money Market:** Call money market, Treasury bills, loans, Commercial paper, Certificate of deposit, Exchange rate regime and Exchange control in India.

Books Recommended:

1. Macro Economics - G.S. Gupta THM
2. Macro Economics - D.N. Dwivedi, THM

3. Macro Economics - M.L. Jhingani & M.L. Seth
4. Macro Economics - S.B. Gupta
5. Macro Economics - Edward Shappiro
6. Macro Economics - P.G. Aptie

Paper – 5

MS EXCEL
Code: BBAR1205

Credit - 4

Course Contents:

- Unit 1:** Excel Introduction, direct right, The Excel Interface, directright, Basic Navigation and Editing,
- Unit 2:** Getting Going, Orientation & efficiency, Editing, Viewing, Spreadsheet Structure, Cell References, Named Ranges, Basic Macros, Design
- Unit 3:** Administration, Customising Excel, Housekeeping, Connecting Workbooks Documentation, Protecting and Sharing, Google Docs, Excel Troubleshooting, Data Handling, Sorting and Filtering, Controlling User Input, - Working with Dates & Times
- Unit 4:** U- Working with Text, Lookup and Reference, Logical Functions, Data Analysis, Working with Numbers, Summarising Data, PivotTables 1 - Simple Summaries, PivotTables 2 - Manipulating Data,
- Unit 5:** Power Pivot: Handling Big Data, Formula Auditing, Advanced Macros and VBA, Modelling, Presentation, Cell Formatting, Number Formatting, Conditional Formatting, Graphs and Charts, Page and print setup

SEMESTER-III

Paper – 1

HUMAN RESOURCE MANAGEMENT

Credit – 6

Code: BBAR2101

Course Contents:

Unit-I: Concept Nature and scope of Human Resource Management vis-a-vis Personnel management. Growth in and development of human resources management in India, Role and functions of personnel manager.

Unit-II : Human Resource planning, Labour market consideration, Characteristics of Indian labour market, Recruitment and selection, The employment exchange (compulsory notification of vacancies) Act, 1959, Sources of labour Supply, Selection procedure, Tests and interview, Induction.

Unit-III: Promotion : Purpose, Types of promotion, Promotion policies. Programme and procedure, Seniority vs. Merit, Transfer, Purpose, Transfer policy and procedure.

Unit-IV: Training in organization : Its objectives, Methods of assessment of training needs. Different types of training programmes. On the job and off the training. Purpose training policy procedure.

Unit-V: Performance Appraisal : Its objectives, uses and methods, Traditional vs. Modern methods, Management by Objectives (MBO), Quality Management TQM, Kaizn, JIT, QC and BPR.

Books Recommended:

1. Pattanaik B - Human Resource Management, PHI
2. E.B. Flippo-Personnel Management
3. C.B. Mamoria - Personnel Management.
4. C.S. Venkata ratnam & B. K. Srivastava - Personnel Management Human Resources
5. R. Armstrong- Human Resources Management
6. Fisher Schenfeldt & Shaw - Huamn Resource Management
7. P. Subba Rao - Human Resources Management - Texts & Cases.

Paper-2

PRINCIPLES OF MARKETING

Credit: 6

Code: BBAR2102

Course Contents:

Unit-I: Concept of Marketing Nature, Scope, Relevance and Applicability, Core concepts of marketing, Marketing management-nature and scope, Company orientation towards the market place. Market vs. Selling, a brief idea about marketing mix.

Unit-II: The marketing environment with special focus on Indian marketing environment, Analyzing Marketing environment, its importance and major

techniques followed. Understanding the Buyer, Buying decision - making process. Characteristics of the Indian consumer. Determinants of buying behavior, A sample model of buyer behavior cases.

Unit-III: Marketing mix. Marketing Strategy, Market segmentation, Targeting and positioning.

Unit-IV: Product-mix decisions, planning and development of new product, Basic knowledge of packaging and branding, Product life cycle concept and its implications in marketing the product.

Unit-V: Pricing - Role and objectives, Pricing processes, Pricing strategies for new products. Distribution strategy, Channel management, Elementary knowledge of promotion - Mix- personal selling, advertising sales promotion cases.

Books Recommended:

- 1 . Philip Kotler - Marketing Management -Millenium PHI
- 2 Ranjan Saxena - Marketing Management, Tata Mc Graw Hill
3. Ramaswamy & Nam Kumari - Marketing Management, Macmilla

Periodicals:

A & M, Business Today, Business World, Brand equity (Economic Times) Strategist (Business Standard)

Paper – 3

COST & MANAGEMENT ACCOUNTING

Credit-6

Code: BBAR2103

Course Contents:

Unit-I: Overview of cost accounting concepts and practices. Cost Accounting and Financial Accounting. Cost accounting and Management Accounting Tools and Techniques of Management Accounting.

Unit-II: Introduction to Management Accounting, Scope of Management Accounting, Objects, functions and limitations of management accounting, Tools and techniques of management accounting.

Unit-III: Job and contract costing, Process costing, Cost control, Budgetary Control, Standard costing, Variance analysis

Unit-IV: Decision making, Marginal costing and Cost Volume Profit Analysis.

Unit-V: Financial Statement analysis, Ratio Analysis, Liquidity Ratios. Leverage Ratios. Turn-over ratios, Profitability Ratios.

Books recommended :

1. Cost Accounting, Saxena & G.D. Vashist, Sultan & Sons
2. Cost Accounting S.N. Maheswari and S.N. Mittal. Mahavir Publication.
3. Management Accounting R.K. Sharma & Shashi Gupta, Kalyani Publishers.

Paper – 4

ORAL COMMUNICATION SKILLS

Credit- 2

Code: BBAR2104

Course Contents:

Unit 1: Developing Listening Skills

Listening Skills: Concepts and sub-skills of Listening Skills, Need of Listening Skills for Business Students , Listening versus Hearing , Varieties of accents: British, American, Indian , Practice in the Development of Listening Skills

Unit 2 : Developing Speaking Skills

Speaking Skills: Concept and Sub-skills of Speaking, The need of Speaking for Business Students , Accuracy versus Fluency in Speaking, Sounds of English: IPA Symbols, Stress, Intonation, Practice in Developing Speaking Skills

Unit 3: English for job-seekers

Group Discussion, Professional Presentations

Books Recommended:

1. An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press
2. Let Us Hear Them Speak (Developing Speaking-Listening Skills in English). Jayashree Mohanraj
3. English for Business Studies Student's Book: A Course for Business Studies, By Ian MacKenzie

Paper – 5 PRODUCTION & OPERATION MANAGEMENT Credit- 4
Code: BBAR2105

Course Contents:

Unit-I: Basic concepts of production and operation management, Function, Various production processors and Their selection, Common system model, Relevant cost concept, production, Measurement of Productivity.

Unit-II: Work - study, Methods study, Procedure and Techniques, Principles of motion economy and Work place design Work measurement. Time study and Work place design and Work measurement. Time study and work sampling, Performance Rating and allowances, Estimation of standard time and related errors.

Unit-III: Facilities, Planning, Facilities, Location, Factors, Bridgeman dimensional analysis, Systematic layout Planning, Principles and techniques used, Different layouts, Material handling systems and equipments.

Unit-IV: Production planning and control. Aggregate planning, Basic strategies viz. level production chase demand and mixed strategy, Aggregate planning costs, Renting, Scheduling, Gantt charts.

Unit--V: Selective Techniques and concepts, Cost benefit analysis, Input analysis, Value Analysis, Learning curves. Vertical integration, Just in time system.

Books Recommended:

1. Chary S.N. Production Operations Management Tata Mcgraw - Hill.
2. Mayer R.R., Production Operations Management Mcgraw - Hill
3. Schoeder R.Q. Operations Management Decision Making in Operation Function, Mcgraw-Hill.
4. Riggs J.B. Production Systems, John Wiley & Sons.
5. Buffa & Sarin Modern Production / Operation Management, John Wiley & Sons.
6. Dilworth - Production and Operation Management, Mcgraw -Hill
7. Aswathappa & Sridhar Bhatt - Production & Operation Management, Himalaya
8. Chase Auilano Jacobs - Production & Operation Management - THM.
9. Production & Operation Management, PHI
10. Mapatra Computer - Production Management, PHI

SEMESTER-IV

Paper – 1

RESEARCH METHODOLOGY

Credit - 6

Code: BBAR2201

Course Contents:

Unit-I : Introduction to Research Methodology, Importance of Research in Decision – Making, Defining Research Problem and Formulation of Hypothesis, Experimental designs.

Unit-II: Data Collection, Measurement and presentation, (1) Methods and Techniques of data collection, (2) Sampling and Sampling Design, (3) Attitude Measurement and Scales

Unit-III: Data Analysis – I, (1).Statistical analysis and Interpretation of data, Non-Parametric Tests.

Unit-IV: Data analysis – II, (1) Multifarious Analysis Techniques

Unit-V: Report writing

Books Recommended:

1. Research Methodology : Methods and Techniques By C.R. Kothari
2. Quantitative Techniques for managerial Decisions. Wiley Eastern Ltd. By U.K. Srivastava.
3. Statistics for Management by Levin
4. The Foundation of Multivariate Analysis. Wiley Eastern Ltd. By Takcuchi K. Yanai. H and Mukherjee B. N.
5. Statistics by S.P. Gupta

Paper – 2

OPERATION RESEARCH

Credit-6

Code: BBAR2202

Course Contents:

Unit-I: Linear Programming, simple methods, revised simple method, duality in LPP.

Unit-II: Post optimality analysis in LPP Parameter, LPP Linear fractional programming.

Unit-III: Transportation problem, Assignment problem sequences.

Unit-IV: Games and strategies. Integer Programming and decision analysis.

Unit-V: Nullity - Objective, decision-making, Interactive and non interactive methods.

Books Recommended:

1. Swarup Gupta and Mohan -Operation Research. Sultan Chand and Sons. N.D. 2001.

2. J.K. Sharma, Quantitative Techniques, Macmillan, Delhi
3. Handy, Non-Linear Dynamic Programming.

Paper – 3 FINANCIAL MANAGEMENT
Code:BBAR2203

Credit- 6

Course Objective:

To familiarize the students with the principles and practices of financial management.

Course Contents:

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Books Recommended:

- (i) James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- (ii) Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
- (iii) Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
- (iv) Khan and Jain. *Basic Financial Management*, McGraw Hill Education

- (v) Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
- (vi) Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
- (vii) Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- (viii) Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
- (ix) Pandey, I.M. *Financial Management*. Vikas Publications.
- (x) Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

Paper – 4 BUSINESS COMMUNICATION
Code: BBAR2204

Credit – 2

Course Contents:

Unit 1: Cultural Diversity and Socializing

Cross-cultural Understanding, Welcoming Visitors, Inviting, Accepting or Declining an Invitation

Unit 2 : Telephoning Skills

Preparing to make a telephone call, Receiving calls, Problem-solving on telephone, Setting up an appointment, changing arrangement, Ending a call, Cross-cultural communication on telephone

Unit 3: Meetings

Making meetings effective: Some Steps, Chairing a meeting, Starting and asking for opinion, Interrupting and handling interruptions, Asking for and giving clarification, Ending the meeting

Unit 4: Negotiation Skills

Types of negotiations, Bargaining and making concessions, Accepting and confirming, Dealing with conflicts, Ending the negotiation

Books Recommended:

1. English for Business Communication By Simon Sweeney (Cambridge University Press).
2. An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press.

Paper – 5 TALLY AND ERP
Code: BBAR2205

Credit - 4

Course Contents:

Unit 1: Basic Principles of Accounting, Golden Rules of Accounting, First Screen, Select Company, Choose Company, Gateway of Tally, Change in Accounting Period. Alter/Create New Company



- Unit 2:** Recording of Opening Balances, Making Accounting Entries, Select the Proper Key As per Requirement, F6 – Receipt Entries, F4 – Contra Entries, F5 – Payment Entries

- Unit 3:** Banks Monthly Extracts, Banking Detailed Transactions, Preparing Bank Reconciliation Statements, Printing Option

- Unit 4:** Trail Balance View, Profit & Loss A/c View, Balance Sheet view, Shortcut Keys in Tally

SEMESTER-V

Paper –1

FINANCIAL INSTITUTIONS AND MARKETS Credit- 6

Code: BBAR3101

- Unit I:** Structure 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; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking , NBFCs and its types; comparison between Banks and NBFCs
- Unit- II:** Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets 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, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, 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 III:** Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE
- Unit IV:** Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt

securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

Readings

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

Paper – 2 **BUSINESS LAW FOR MANAGERS** **Credit-4**
Code: BBAR3102

Course Contents:

Unit-I: Indian Contract Act, Essential elements of contract, Offer and Acceptance, Consideration Capacities of parties, Free consent, legality of objects, contingent contract, discharge of contract.

Unit-II: Special Contracts - Quasi contract, Indemnity and Guarantee, Bailment and pledge, contract of agency.

Unit-III: Sale of Goods Act-Introduction, Conditions and Warranties, Transfer of ownership of property, Goods, Performance of the conduct of sale, Remedial measures.

Unit-IV: Indian Partnership Act, - Nature of partnership, Formation of partnership, Relation of partners to one another, Relation of partner to third parties, Reconstitution of firm, Dissolution of a firm.

Unit-V: Negotiable Instrument Act- Negotiable Instruments, Parties, Negotiation, Presentation, Dishonour, Crossing and borrowing of cheques.

Books Recommended:

1. Mercantile Law - N.D. Kapoor, Sultan Chand
2. Business Law - Tulsian, TMH
3. Business Law - P.R. Chand, Golgotta
4. Business Law - Maheswari, Himalaya Publishing House.

Paper – 3 **ELECTIVE -1** **Credit-6**

Paper – 4 **ELECTIVE -2** **Credit-6**

Paper – 5 **SUMMER INTERNSHIP** **Credit-6**
Code: BBAR3103

SEMESTER-VI

Paper –1 **BUSINESS POLICY** **Credit-6**

Code: BBAR3201

Course Contents:

- Unit-I:** The concept in General Management, Mission, objectives, goals, strategies, vision, strategic intent, management planning and control components of strategies, product market scope growth and its competitive advantage. Analysis of synergy, corporate SBU and Unit level strategies, Functional strategies.
- Unit-II:** Strategic Management process, steps in the strategic management, Process of setting objectives. Disfiguring strategy. Consideration in creating strategy, SWOT analysis. Analysis, of the environment, Five models of strategic formulation. Competitive analysis, Selection of competitions.
- Unit-III:** Techniques in strategic analysis, Environmental scanning technique, Strategic personal ambition, Business philosophy, Ethical beliefs shared values, Social responsibility of business.
- Unit-IV:** Cultural and ethical issues in strategies, personal ambition, Business philosophy, Ethical beliefs. Shared values, Social responsibilities, Leadership, Ethics and Law, Ethical Conduct.
- Unit-V:** Strategy types, growth stability and re-enactment, mergers and acquisition, Cooperative stage, Vertical integration and common expression diversification, offensive and defensive- strategy.

Books Recommended:

1. Strategic Management - Srinivasan PH-I
2. Strategic Management Concept and Cases - Thompson and suckland TMH
3. Business Policy and strategy Mc. carthy Et AI TMH
4. Porter, Competition Strategic.

Paper – 2 **ENTREPRENEURSHIP DEVELOPMENT** **Credit-6**
Code: BBAR3202

Course Contents:

- Unit-I:** Entrepreneurship: General concept, Definition, Entrepreneurial, culture, Theory of entrepreneurship, Types of entrepreneurship, entrepreneurial trade and motivation, Entrepreneur and professional manager.
- Unit-II:** Environment and entrepreneurial development: Entrepreneur environment, process of entrepreneurial Development, training of entrepreneur institutions, producing aids for an entrepreneurial development.
- Unit-III:** Project Appraisal and Management search for business ideas, project identification and formulations, project appraisal, Profitability and risk analysis, and Sources of finance, Role of consultancy organization.
- Unit-IV:** Legal and statutory Environment in setting of a small industry, Basics of

vacancies Act, our job laws, government set up in promoting small financial institution, export - import rules.

Unit-V: Location of an enterprise, Factane design and layout, Setting quality standard steps in starting a small industry, incentive and subsidies, Problems in small enterprise Management, Sickness and Preventions.

Books Recommended:

1. Dynamics of Entrepreneurial Development and Management, Vasanta Desai HPH
2. Entrepreneurship Development, Colombo Plan Staff College of Technical Education (Adapted By Center for research and Industrial Staff Performance, Bhopal) Tata Mcgraw Hill. New Delhi -1998.

Paper – 3 ELECTIVE – 3 Credit-6

Paper – 4 ELECTIVE – 4 Credit-6

Paper – 5 SPSS Credit-4
Code: BBAR3203

Course Objective:

Familiarise students with a statistical package for data analysis related to the Statistics and Market Research papers and which will also help in the Research Project. Any user friendly statistical package depending on resources available at each institution can be used. For example SPSS, PSPP (open source)/ or any other equivalent. Some of the statistical analysis functions are also available in add in tools in Excel.

Course contents:

1. Introduction- Data Entry, Storing and Retrieving Files, Statistics Menus, Generating New Variables
2. Running Statistical Procedures – data entry and interpretation of the output Descriptive Statistics T-tests Chi Square test One way Anova Correlation Linear regression including multiple regression Cluster analysis Discriminant Analysis Factor analysis/Principal Components Analysis
