

KASHI NARESH UNIVERSITY, BHADOHI

Syllabus of

BACHELOR OF BUSINESS ADMINISTRATION (BBA) (NEP)

BACHELOR OF BUSINESS ADMINISTRATION (BBA-NEP)

(w.e.f. Academic Session 2026-2027)

For

BACHELOR OF BUSINESS ADMINISTRATION (BBA-NEP)

Approved by

Board of Studies

Faculty of Commerce

Kashi Naresh University, Bhadohi



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Revised Programme Structure of (B.B.A. NEP) from (Session 2026-27)

Year	Sem.	Major Paper	Credit	Minor Paper Multidisciplinary (6) Credit Other Faculty	Skill Development (3) Credit/ Semester (Vocational)	Ability Enhancement Courses Co-Curricular (2) Credit / Semester	Research Project/ Dissertation/ Internship/ Field or Survey Work (3/4)	Total Credit
FIRST	I	1. Business Economics [4] 2. Basic Accounting [4] 3. Principles of Management [4]	12	NA	Applicable [3]	Applicable [2]	NA	17
	II	1. Organisational Behaviour [4] 2. Marketing Theory and Practices [4] 3. Computer Applications [4]	12	Business Ethics and Governance [6]	Applicable [3]	Applicable [2]	NA	23
	III	1. Business Statistics [4] 2. Human Resource Development [4] 3. Business Environment [4]	12	NA	Applicable [3]	Applicable [2]	NA	17
SECOND	IV	1. Research Methodology [4] 2. Business Finance [4] 3. Business Law [4]	12	Business Communication [6]	NA	Applicable [2]	Research Project/ Dissertation/ Internship/ Field or Survey Work [3]	23
	V	1. Income Tax [4] 2. Entrepreneurship and Small Business Management [4] 3. Industrial Relations and Labour Laws [4] 4. Management and Cost Accounting [4]	16	NA	NA	NA	Research Project/ Dissertation/ Internship/ Field or Survey Work [4]	20
THIRD	VI	1. Goods and Services Tax [4] 2. Auditing [4] 3. Strategic Management [4] 4. International Trade [4]	16	NA	NA	NA	Research Project/ Dissertation/ Internship/ Field or Survey Work cum Viva - voce [4]	20
	Total Credit							120

- After Second Year (IV semester) Students shall have to prepare Research Project/ Dissertation/ Internship/ Field or Survey Work on the topic of his/her choice.
- In Fifth Semester Students shall have to prepare Research Project/ Dissertation/ Internship/ Field or Survey Work on the topic of his/her choice.
- In the Sixth Semester Students shall have to prepare Research Project/ Dissertation/ Internship/ Field or Survey Work on the topic of his/her choice.

NOTE-

1. Skill Development and Co-curricular papers will be chosen as per the options given by the University.
2. Procedure of mid-term examination/ Internal Assessments will be as per the rules given by the University.

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BBA: First Year Course Structure
First Semester

1	I	Major Paper	Business Economics	4
	II	Major Paper	Basic Accounting	4
	III	Major Paper	Principles of Management	4

Programme/ Class: Degree		Year: First	Semester: First
Course Major 1			
Course Title: Business Economics			
Course outcomes: The aim of the course is to build knowledge and understanding business economics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about business economics. The outcome of the course will be as follows – To provide knowledge about business economics. To provide knowledge about Demand Analysis. To Determine Production and cost analysis. To Make aware with pricing and profit management.			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Introduction to Business Economics: Meaning and Definition Nature, Scope and uses of Business Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Incremental concept, Principle of time perspective, discounting principle and Equi-marginal principle.		8
II	Demand Analysis: Meaning and Definition Concept of Demand & its determinants; Price, Income & Substitution effects; Elasticity of demand: meaning, types, measurement and significance in managerial decisions; Demand Forecasting: Concept, objective, process and methods of demand forecasting.		10
III	Production and Cost Analysis: Meaning and Definition Factors and Functions of Production; Law of variable proportion and laws of return to scale; various cost concepts and classification, Cost output relationship in short run & long run, Cost curves; Revenue Concepts; Economies and diseconomies of scale.		10
IV	Pricing: Meaning and Definition Nature of market, Types of markets and their characteristics, Pricing under different market structures-Perfect, Monopoly, Oligopoly, Duopoly and Monopolistic competition, Price discrimination under monopoly competition. Profit Management & Inflation: Concept of profit, Types and Functions of profit, Profit maximization, Break even analysis; Elementary idea of Inflation.		12
Suggested Readings: 1. Varsney & Maheshwari, Managerial Economics 2. Mote Paul & Gupta, Managerial Economics: Concepts & cases 3. D.N.Dwivedi, Managerial Economics 4. D.C.Huge, Managerial Economics 5. 5. Peterson & Lewis, Managerial Economics			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			

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Programme/Class: Degree		Year: First	Semester: First
Course Major 2			
Course Title: Basic Accounting			
Course outcomes:			
The aim of the course is to build knowledge and understanding principles of accounting among the students. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Accounting. The outcome of the course will be as follows –			
To Introduce about Accounting Principles and other aspects of accounting.			
To provideknowledge about rectification of errors.			
To make able about valuation of stocks.			
To make aware with share and Debenture.			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 2	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Introduction: Meaning, Importance, Utility and process of accounting, Basic terminology of accounting, Difference between accounting & book keeping. Importance & limitations of accounting, Various users of accounting information, Accounting Principles: Conventions & Concepts Accounting Cycle.		8 —
II	Accounting equation, Dual aspect of accounting, Types of accounts, Rules of debit & credit, Preparation of Journal and Cash book including banking transactions, Ledger and Trial balance, Subsidiary books of accounts. Preparation of final accounts along with adjustment entries.		13 —
III	Valuation of stocks, Accounting treatment of depreciation, Reserves and provisions, Rectification of errors, Preparation of bank reconciliation statement, Bills of exchange and promissory notes.		10 ✓
IV	Issue of shares and debentures, forfeiture of share, Reissue of Forfeited Shares, Issue of bonus shares and right issue, Redemption of preference shares and debentures.		9 —
Suggested Readings:			
1. Agarwal B.D., Advanced Accounting			
2. Chawla & Jain, Financial Accounting			
3. Chakrawarti K.S., Advanced Accounts.			
4. Gupta R.L. & Radhaswamy, Fundamentals of Accounting			
5. Jain & Narang, Advanced Accounts			
Suggested Continuous Evaluation Methods:			
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			

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Programme/Class: Degree	Year: First	Semester: First
Course Major 3		
Course Title: Principles of Management		
Course outcomes: The aim of the course is to build knowledge and understanding about principles of management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about management. The outcome of the course will be as follows – To provide knowledge about management and its principles. To provide knowledge about Managerial functions. To make aware with management thinkers and their contributions.		
Credits: 4		Compulsory
Max. Marks: 25+75		Min. Passing Marks: 17
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Introduction: Concepts, objectives, nature, scope and significance of management, managerial rules Contribution of Taylor, Weber, Mintzbug and Fayol in management, Management Vs. administration..	9
II	Planning: Concept, objectives, nature, importance and limitations of planning, planning process, Concept of Decision Making and its Importance, forms, techniques , process and limitations MBO.	10
III	Organizing: Concept, objectives, nature of organizing, Types of Organization, Organization Structures need and considerations of Delegation of authority, Authority and responsibility, Centralization and Decentralization, Span of Control.	9
IV	Directing: Concept, principles & aspects of directing, Concept and types of Coordination, Concept of leadership, Supervision, Motivation and Communication. Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling	12
Suggested Readings: 1. Pagare Dinkar, Principles of Management 2. Prasad L.M., Principles and Practice of Management 3. Satya Narayan and Raw VSP, Principles and Practice of Management 4. Srivastava and Chunawalla, Management Principles and Practice		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		





**BBA: First Year Course Structure
Second Semester**

2	I	Major Paper	Organisational Behavior	4
	II	Major Paper	Marketing Theory and Practices	4
	III	Major Paper	Computer Applications	4
	IV	Minor Paper	Business Ethics and Governance	6

Programme/Class: Degree		Year: First		Semester: Second	
Course Major 1					
Course Title: Organisational Behavior					
Course outcomes:					
The aim of the course is to build knowledge and understanding of Organisational Behavior among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Organisational Behavior. The outcome of the course will be as follows –					
To provide knowledge about Organisational Behavior.					
To provide knowledge about individual and group behaviour.					
To give an overview about change in organization and QWL.					
Credits: 4			Compulsory		
Max. Marks: 25+75			Min. Passing Marks:		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0					
Unit	Topics				No. of Lectures Total=40
I	Introduction: Meaning and Definition Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.				9
II	Individual Behavior: concept, Personality, Perception and its role in individual decision making, Attitude: Job related Attitudes, Job Satisfaction, Learning, Motivation, Hierarchy of needs theory, Theory X and Y and Z, Motivation- Hygiene theory, Vroom’s expectancy theory.				12
III	Behavior Dynamics: Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and prevailing leadership styles in Indian Organisations. Group Behavior: Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict.				10
IV	Management of Change: Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisation, Quality of work life, Recent advancements in OB.				9
Suggested Readings:					
1. Bennis, W.G., Organisation Development					
2. Breech Islwar, Oragnaistion-The Framework of Management					
3. Dayal, Keith, Organisational Development					
4. Sharma, R.A., Organisational Theory and Behavior					
5. Prasad, L.M., Organisational Behavior					
Suggested Continuous Evaluation Methods:					
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.					
Suggested equivalent online courses:					
Further Suggestions:					
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Programme/Class: Degree	Year: Year: First	Semester: Second
Course Major 2		
Course Title: Marketing Theory and Practices		
Course outcomes: The aim of the course is to build knowledge and understanding of Marketing management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Marketing Theory and Practices. The outcome of the course will be as follows – To provide knowledge about Marketing Theory and Practices. To provide knowledge about market segmentation and marketing mix. To give an overview about marketing research.		
Credits: 4		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Introduction to Marketing: Definition, nature, scope and importance of Marketing, Definition and Objectives of marketing Management, Core concepts of marketing: selling concept, production concept, modern marketing concept, societal marketing, green marketing, Concept of marketing Environment.	10
II	Market Segmentation: Concept, meaning basis of segmentation, its Importance in marketing; Targeting: Concept, Types, Importance; Positioning: Concept, Importance, Steps in product positioning, Repositioning.	9
III	Marketing Mix: Definition, The elements of marketing mix, Product–types of product, Product Mix, New Product Development, Product life cycle, Branding and Packaging. Distribution – Concept, importance, different types of distribution Channels. factors affecting choice of distribution channel. Price–Meaning, objective, factors influencing pricing, methods of pricing. Promotion – Promotional mix, tools, objectives, factors affecting promotion mix. media selection & management.	12
IV	Marketing Research: Definition, Importance, Process and Scope. Marketing Information System: Meaning, Importance, Scope and Components of Marketing Information System. Consumer Behaviour: Concept, Importance and factors influencing consumer behaviour. Ethics in marketing.	9
Suggested Readings: 1. Philip Kotlar, Marketing Mgt. (PHI) 2. Etzet, Walker, Stanton, Marketing 3. Rajan Saxena, Marketing Management		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		

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Programme/Class:Degree		Year: First	Semester: Second
Course Major 3			
Course Title: Computer Applications			
Course outcomes: The aim of the course is to build knowledge, understanding Computer Applications among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Computer Applications. The outcome of the course will be as follows – To provide knowledge about computer and its application. To provide knowledge about components and working on computer. To give an overview about software system and Data base management.			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Computer: Concept & Meaning, History & Generations of Computers, Computers in Business, Elements of Computer system, Indian computing Environment, Management of data processing systems in Business organizations, Programmes development cycle, flow charting, Input Output analysis, Programming Concept, Use of files in Programming.		10
II	Components of a computer system, Classification of Computer, Computer languages, Computer software system, Software management, Software development process, PC-software Packages; An Introduction to Disk Operating system and windows, GUI, Other system softwares; file design & Report design.		10
III	MS Word: Meaning & Terminology of Word Processor, Editing and Formatting of Document, Mail Merge; MS-Excel: Creation of spreadsheet application, Range, formulas & functions, Data base functions in spreadsheet, Graphics on spreadsheet; MS-PowerPoint: Steps, Tips and Physical Aspects of Presentation, Creating, Editing and Formatting a Slide, Power Point Views.		10
IV	Data Processing: Meaning & Data Storage Hierarchy, Modes of data processing, Data files types- Master & Transaction file, Data file structure, Data Communications, Network Topologies, Network Types- LAN, WAN, MAN & SAN; Relevance of Data base management system, data base manager, Real Time Sharing, Online & Off line processing.		10
Suggested Readings: 1. P. K. Sinha & P. Sinha, Computer Fundamentals, BPB Publication 2. V. Rajaraman, Computer Fundamentals, PHI 3. Tannenbaum, Computer Applications and Networks 4. 'O' Brien, Management Information Systems			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			





Programme/Class: Degree	Year: First	Semester: Second
Course Minor 4		
Course Title: Business Ethics and Governance		
Course outcomes: The aim of the course is to build knowledge and understanding Business Ethics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Ethics. The outcome of the course will be as follows – To develop understanding of business ethics and values. To provide relationship between ethics and corporate excellence. To give an overview about Gandhian philosophy and social responsibility.		
Credits: 6		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Introduction: Concept, Objectives and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics.	9
II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.	10
III	Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins, Concept of knowledge management and wisdom management.	11
IV	Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Concept and importance Social Audit.	10
Suggested Readings: 1. Kaur Tripat, Values & Ethics in Management, Galgotia Publishers. 2. Chakraborty S.K., Human values for Managers 3. McCarthy, F.J., Basic Marketing 4. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		




BBA: Second Year Course Structure
Third Semester

3	I	Major Paper	Business Statistics	4
	II	Major Paper	Human Resource Development	4
	III	Major Paper	Business Environment	4

Programme/Class: Degree		Year: Second	Semester: Third
Course Major 1			
Course Title: Business Statistics			
Course outcomes: The aim of the course is to build knowledge and understanding of Business Statistics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about BusinessStatistics. The outcome of the course will be as follows – To provide knowledge about basic concepts of Statistics. To provide knowledge measurement of central tendency. To givean overview of correlation and regression analysis. To make able to know the sampling and probability.			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Introduction: Concept, Meaning and Definition features, significance & limitations of statistics, Basic of Descriptive and Inferential Statistics, Types of data, Classification & Tabulation, Frequency distribution & graphical representation of data.		8
II	Measures of Central Tendency Mean, Median, Mode- Meaning and Practical Problems, Measures of Variation (Range, Quartile Deviation, Mean Deviation and Standard Deviation),Significance & properties of a good measure of variation, Measures of Skewness & Kurtosis.		12
III	Correlation and Regression: Meaning and types of correlation, Simple correlation, Karl Pearson’s Coefficient of correlation, Significance of correlation, Regression concept, Regression lines, Regression equations and Regression coefficient. Business Forecasting: Meaning, Objective and Importance of Business Forecasting.		10
IV	Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye’s theorem [Simple numerical]. Probability Distribution: Binomial, Poisson and Normal Distribution. Sampling: Meaning, Importance, Essentials of good sampling, Size of sample, Methods of sampling, Sampling and non-sampling errors, Concept of Hypothesis Testing, Type-I and Type-II Errors.		10
Suggested Readings: 1 Gupta, S.P. & Gupta, M.P., Business Statistics 2. Levin, R.I., Statistics for Management 3. Feud, J.E., Modern Elementary Statistics 4. Elhance, D.N., Fundamentals of Statistics 5. Gupta, C.B., Introduction of Statistical Methods			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			



Programme/Class: Degree	Year: Year: Second	Semester: Third
Course Major 2		
Course Title: Human Resource Development		
Course outcomes: The aim of the course is to build knowledge and understanding of Human Resource Development among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Human Resource Development. The outcome of the course will be as follows – To provide knowledge about HRD concepts and other aspects. To provide knowledge about potential appraisal. To give an overview about Job Enrichment and Quality circles. To make aware with human resource accounting.		
Credits: 4		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	HRD: Concept, Meaning Definition and Importance, benefits and its distinction from HRM, Functions and Challenges of HRD, Focus of HRD System, Structure of HRD System, Role of HRD manpower; Management Development: Concept, need, management development methods.	10
II	Potential Appraisal: Concept, meaning, objectives, features, need, process, methods and Obstacles; Training: Meaning, role, assessing needs for training, organizing training programmes, training methods, and evaluation of training; HRD interventions-Meaning & types.	9
III	Job Enrichment: Concept, meaning, objectives, Characteristics, Principles, Steps for job enrichment, Hurdles in job enrichment, making job enrichment effective, Job and Work redesign; Quality Circles: Concept, benefits, structure, training in quality circle, problem solving techniques, role of management, trade union and workers, quality circles in India.	12
IV	HRA: Meaning, Objectives, Features, Scope, Limitations and Methods of HRA; Career Management: Meaning, Elements, Goal and benefits; Stress Management: Definition, potential, sources of stress, consequences of stress, managing stress.	9
Suggested Readings: 1. Dipak Kumar Bhattacharya, Human Resource Management 2. Arun Monappa, Managing Human Resource 3. P.Subba Rao, Essential of HRM and Industrial Relations 4. C.B. Memoria, Personnel Management		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		

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Programme/Class: Degree	Year: Second	Semester: Third
Course Major 3		
Course Title: Business Environment		
Course outcomes: The objective of this paper is to give the basic knowledge about the business environment in industry		
Credits: 4	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Introduction: Meaning and Definition, Concept, Nature, Significance and Components of Business environment, Factors affecting Business Environment, Micro and Macro Environment, Environmental scanning and its technique.	10
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Role and importance of Public Sector & Private Sector	10
III	Industrial Policy- Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization	12
IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO- Objectives and role in International trade.	8
Suggested Readings:		
1. Francis Cherunilum, Business Environment		
2. K. Aswathapa, Business Environment		
Suggested Continuous Evaluation Methods:		
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Suggested equivalent online courses:		
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Further Suggestions:		
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BBA: Second Year Course Structure
Fourth Semester

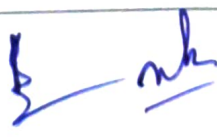
4	I	Major Paper	Research Methodology	4
	II	Major Paper	Business Finance	4
	III	Major Paper	Business Law	4
	IV	Minor Paper	Business Communication	6
	V	Research Report cum Viva-voce	--	3

Programme/Class: Degree		Year: Second	Semester: Fourth
Course Major 1			
Course Title: Research Methodology			
Course outcomes: The objective of this paper is to give the basic knowledge about the Research Methodology			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Introduction: Meaning and significance of Research, Objectives of Research, Types of Research, Research Process, Research Problem formulation; Research Design: Features of a good research design; Different Research Designs; Measurement in Research; Data types; Sources of Error		10
II	Sampling Design: Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs-Probability & Non Probability sampling.		8
III	Processing & Analysis of Data: Processing operations; problems in processing; types of analysis, Hypothesis Testing: Chi-square test, Z-test, t-test, F-test.		12
IV	Presentation: Diagrams; graphs; charts. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report;Precautions for writing report.		10
Suggested Readings: 1. C.R. Kothari, Research Methodology 2. Banerjee S. and Roy Ramendu, Fundamentals of Research Methodology			
Suggested Continuous Evaluation Methods:			
Suggested equivalent online courses:			
Further Suggestions:			

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Programme/Class: Degree	Year: Second	Semester: Fourth
Course Major 2		
Course Title: Business Finance		
Course outcomes: The aim of the course is to build knowledge and understanding of Business Finance among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Finance. The outcome of the course will be as follows – To provide knowledge about business finance and investment decisions. To provide knowledge about financing and dividend decision. To give an overview about working capital.		
Credits: 4		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Introduction to Business Finance: Concept, Meaning and Definition of Business Finance and Financial management, Finance functions, objectives of financial management- Profitability vs. Shareholder wealth maximization responsibility of finance manager. Time Value of Money - Compounding & Discounting.	14
II	Investment Decisions: Capital Budgeting-Payback, NPV, IRR and ARR methods and their practical applications. Financing Decision: Various sources of Finance Capitalization Concept and Meaning Basis of Capitalization, consequences and remedies of over and under capitalization,	9
III	Dividend Decision: Concept, Meaning & application; relevance of dividend decision, Dividend Models-Walter's, Gordon's and MM Hypothesis, Dividend policy-determinants of dividend policy, factors affecting dividend decision.	12
IV	Cost of Capital- Cost of Equity, Cost of Preference Share and Cost of Debt WACC, Determinants of Capital structure, Capital structure theories. Management of Working Capital: Concepts of working capital, Approaches to the financing of current Assets, Management of different components of working capital.	5
Suggested Readings: 1. Maheshwari S.N., Financial Management 2. Khan and Jain, Financial Management 3. Singh H.K., Business Finance		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: Degree		Year: Second	Semester: Fourth
Course Major 3			
Course Title: Business Law			
Course outcomes: The objective of this paper is to give the basic knowledge about the rules and regulation of execution of Business			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Capacity of Parties, Free consent, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts		10
II	The Sale of Good Act, 1930: Formation of Contract, Goods, Transfer of Property, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale		10
III	The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonour and Discharge of Negotiable Instrument; Arbitration		10
IV	The Companies Act, 2013: Nature and Type of Companies, Formation of Companies, Registration, Memorandum and Articles of Association, Prospectus, Sharecapital, Membership, Meetings and Winding-Up		10
Suggested Readings:			
1. Avatar Singh, Company Law			
2. Khergamwalla, JS, The Negotiable Instrument Act			
3. Ramaya A, A Guide to Companies Act			
4. Tuteja SK, Business Law for Managers			
Suggested Continuous Evaluation Methods:			
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Suggested equivalent online courses:			
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Further Suggestions:			
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Programme/Class: Degree		Year: Second	Semester: Fourth
Course Minor 4			
Course Title: Business Communication			
Course outcomes: The objective of this paper is to give the basic knowledge about the Business Communication			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Introduction: Meaning and objectives of Business Communication, Forms Of Communication, Communication Model and Process and Elements Principles of Effective Communication, Crisis Communication		10
II	Corporate Communication: Formal & Informal Communication, Barriers in Communication; Oral Communication: Principles of Successful Oral Communication; Non-Verbal Communication: Body Language, Para Language; Written Communication: Principles of Effective Writing		9
III	Business Letters; Reports: Meaning & Objectives of Report Writing; Presentation: Meaning & Elements of Presentation, Designing a presentation; Employment Communication: Writing Cover Letter, CVs; Group Discussion, Interview Skills.		12
IV	Modern forms of Communication, International Communication, Cultural Sensitiveness and Cultural Context, Writing and Presenting in international Situations; Impact of Technology on Business Communication		9
Suggested Readings:			
1. Bapat & Davar, A Text book of Business Correspondence			
2. Bhende D.S., Business Communication			
3. David Berio, The Process of Communication			
4. Gowd & Dixit, Advance Commercial Correspondence			
5. Gurky J.M., A Reader in Human Communication			
Suggested Continuous Evaluation Methods:			
Suggested equivalent online courses:			
Further Suggestions:			





**BBA: Third Year Course Structure
Fifth Semester**

5	I	Major Paper	Income Tax	4
	II	Major Paper	Entrepreneurship and small business management	4
	III	Major Paper	Industrial Relations & Labour Laws	4
	IV	Major Paper	Management & Cost Accounting	4
	V	Internship Report cum Viva-voce	--	4

Programme/Class: Degree	Year: Third	Semester: Fifth
Course Major 1		
Course Title: Income Tax		

Course outcomes:

The aim of the course is to build knowledge, understanding about income tax among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Income Tax. The outcome of the course will be as follows –

- To provide knowledge about Income Tax Act.
- To provide knowledge about gross income and taxable income.
- To give an overview about different deductions and exemptions.

Credits: 4	Compulsory
Max. Marks: 25+75	Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0	

Unit	Topics	No. of Lectures Total=40
I	Indian Income Tax Act, 1961: Basic Concepts - Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Tax Evasion, Tax Avoidance.	10
II	Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.	8
III	Heads of Income: Income from Salaries, Income from House Property. Profit and Gains of Business or Profession, Capital Gains, Income from other sources.	12
IV	Aggregation of Income, Set off and Carry forward of losses, deductions from gross total Income, Computation of total Income and Tax liability, Income Tax return.	10

Suggested Readings:

- Mehrotra, H.C., Income Tax Law and Account
- Prasad, Bhagwati, Income Tax Law and Practice
- Chandra Mahesh and Shukla D.C., Income Tax Law and Practice
- Agarwal, B.K., Income Tax
- Jain, R.K., Income Tax

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses:

Further Suggestions:

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Programme / Class: Degree		Year: Third	Semester: Fifth
Course Major 2			
Course Title: Entrepreneurship and small business management			
Course outcomes: The aim of the course is to develop concept of entrepreneur and entrepreneurship among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about entrepreneurship and small businesses. The outcome of the course will be as follows – To provide knowledge about entrepreneurial concept To provide knowledge about entrepreneurship development, EDPs and support system To give an overview about project and project report preparation To give an overview about the small businesses			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Entrepreneurship: Meaning Concept, Functions Role & Importance in Indian Economy, Theories of Entrepreneurship, Entrepreneurs – Evolution of concept Types of entrepreneurs, traits of entrepreneur, entrepreneurs vs managers, Intrapreneurs, problems faced by entrepreneurs, Women Entrepreneurs, Rural Entrepreneurs		10
II	Entrepreneurial Development and Institutional Support System: Entrepreneurship development, Concept and Significance, Entrepreneurial Development Programmes (EDP), problems of EDP, Institutional support to entrepreneurs, Arrangement of finance and support from financial institutions		10
III	Business Idea: Environmental analysis, Search for business idea, Identification of projects, Selection of project, Project formulation, Project report, project appraisal.		12
IV	Small Business: New Definition of MSME, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, forms of ownership, Registration as SSI, Infrastructural Facilities.		8
Suggested Readings: 1. Entrepreneurship 10th Ed (Indian Edition) 2016 by Robert Hisrich Michael Peters Dean Shepherd, McGraw Hill 2. Khanka, S.S.; Entrepreneurial Development; S. Chand and Co. 3. Kumar, Arya; Entrepreneurship; Pearson Education. 4. Desai, Vasant; Dynamics of Entrepreneurial Development and Management; Himalaya Publishing 5. Blundel, R. and Lockett, N.; Exploring Entrepreneurship Practices and Perspectives; Oxford Publications.			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			





Programme / Class: Degree		Year: Third	Semester: Fifth
Course Major 3			
Course Title: Industrial Relations & Labour Laws			
Course outcomes: This course will help students identify and develop an overview of industrial relations. It also help in acquiring knowledge and understanding of Industrial Labour and General Laws. Knowledge of Industrial Relation framework Competency to understand the importance of Employee Relation within the perspective of Industrial Relation Knowledge about relevant Laws of HR management Competency to interpreted and implement the Labour Laws within organization Competency to use Collective Bargaining and Grievance redressal Mechanism			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total= 40
I	Industrial Relations- Concept, Meaning, Nature, Objectives and Importance; Trade Unions- Concept, Objectives & Role of Trade Unions; Industrial Disputes- Causes and Resolutions		8
II	Participative Management: Meaning and Definition Structure –Scope Collective Bargaining-Works Committee- Joint Management Councils- Pre-Requisite for Successful participation-Role of Government in Collective Bargaining.		11
III	Industrial Unrest: Meaning and Definition Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive ,negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge.		10
IV	Factories Act: Meaning, Definition–Welfare–Safety–Health Measures. Workmen’s Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act And Gratuity Act		11
Suggested Readings: 1. Sreenivasan M.R - Industrial Relations & Labor legislations. 2. Aswathappa K - Human Resource and Personnel Management. 3. Subba Rao P - Human Resource Management and Industrial Relations. 4. Monoppa - Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			





Programme / Class: Degree	Year: Third	Semester: Fifth
Course Major 4		
Course Title: Management & Cost Accounting		
Course outcomes: The objective of this paper is to give the basic knowledge about the Management and cost accounting		
Credits: 4	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Introduction: Meaning and Definition, Nature and Scope of Management Accounting, Functions Relationship of Management Accounting, Financial Accounting, Cost Accounting.	8
II	Cost Accounting: Nature and Scope of Cost Accounting, Cost concepts and classifications, Types of Costs Methods and Techniques of costing, Installation of a Costing System; Accounting for Material, Labour and Overheads	15
III	Product Costing: Single unit costing-preparation of cost sheet, Multiproduct Costing, Process costing, Contract costing (Elementary numerical problems)	10
IV	Marginal Costing and Absorption Costing, Break-even analysis, P/V ratio.	7
Suggested Readings:		
1. Maheshwari S.N., Advanced Problem and Solutions in Cost Accounting		
2. Khan & Jain, Management Accounting		
3. Gupta, S.P., Management Accounting		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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BBA: Third Year Course Structure
Sixth Semester

6	I	Major Paper	Goods & Service Tax	4
	II	Major Paper	Auditing	4
	III	Major Paper	Strategic Management	4
	IV	Major Paper	International Trade	4
	V	Survey Report cum Viva-voce	--	4

Programme/Class: Degree	Year: Third	Semester: Sixth
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Course Major 1

Course Title: Goods & Service Tax

Course outcomes:

The aim of the course is to build knowledge and understanding about GST among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about GST. The outcome of the course will be as follows –

- To provide knowledge about indirect taxes before GST.
- To provide knowledge about registration and documentation process under GST.
- To give an overview about tax exemptions.
- To give an overview about filing of GSTR.

Credits: 4	Compulsory
Max. Marks: 25+75	Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0	

Unit	Topics	No. of Lectures Total=40
I	Introduction : Constitutional framework of Indirect Taxes before GST(Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST ; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.	8
II	Supply of Goods and Services - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.	8
III	Registration and Documentation: (A) Registration-Persons liable to registration; Compulsory registration; Procedure of Registration Exemption from Registration; Composition Scheme. (B) Documentation- Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. Returns: GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns.	15
IV	Input Tax Credit: Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods Payment of Tax- (a) Through Input Tax Credit (b) By cash / bank after generation of online Challan. E-Way Bill: Introduction, Preparation of E-Way Bill, Important Points for Transporter GST Portal: Introduction, GST Eco-system, GST Suvidha Provider(GSP), Uploading Invoices	9

Suggested Readings:

1. Anandaday Mishra, GST Law & Procedure, Taxman.
2. Goods and Service Tax Acts.
3. Relevant Goods and Services Tax Rules. *Nitya Tax Associates Basics of GST Taxman*
4. Publication on GST by the Institute of Chartered Accountants of India (www.icaai.org)
5. Publication on GST by the Central Board of Excise and Customs (www.cbec.org).
6. Nitya Tax Associates Basics of GST Taxman

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses:

Further Suggestions:

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Programme/Class: Degree		Year: Third	Semester: Sixth
Course Major 2			
Course Title: Auditing			
Course outcomes: The aim of the course is to build knowledge and understanding about Auditing among the student. The outcome of the course will be as follows – To provide knowledge about Auditing and its different types. To provide knowledge about audit procedure and audit of limited companies. Students will get an overview about special audit recent trends in auditing.			
Credits: 4		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=40
I	Introduction: Meaning, Definition and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking		8
II	Internal Check System: Internal Control, Audit Procedure: Vouching, Process of Vouching, Verification of Assets and Liabilities.		9
III	Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate, Internal and External Audit.		10
IV	Special Audit: Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc. Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit, Penalties for Unfair Practices.		13
Suggested Readings: 1. Basu B.K., An insight with Auditing 2. Gupta Kamal, Contemporary Auditing			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			




Programme/Class: Degree	Year: Third	Semester: Sixth
Course Major 3		
Course Title: Strategic Management		
Course outcomes: The aim of the course is to build knowledge and understanding about Strategic Management among the student. The outcome of the course will be as follows – To develop learning and analytical skills among the students to solve business problems and provide strategic solutions. The course aims to acquaint the students with nature, scope and dimensions of Business Policy and Strategy Management Process.		
Credits: 4		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Strategy: Meaning and Definition, Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget; Process of strategic management, Levels of strategy formulation and implementation.	8
II	Identifying strategic alternatives of business; SWOT Analysis; Environmental appraisal – Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model, External environmental analysis – PESTEL.	10
III	Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis – TOWS Matrix; Generic Strategies; Competitive Strategies - Porter's 5 Forces Model; The Experience Curve, Grand Strategy, BCG Matrix; Functional Strategies, Global entry strategies.	12
IV	Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans. Leadership and corporate culture; Evaluation and Control: Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback.	10
Suggested Readings: 1. Lawrence, R. Jauch and William F. Glueck; Strategic Management and Business Policy, - McGraw – Hill 2. Wheelen & Hunger, Concepts in Strategic Management and Business Policy, 12 th edition, Pearson Education. 3. Kazmi, Azhar, (2008), Strategic Management and Business Policy, 3rd Edition, McGraw Hill Education. 4. R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India 5. L. M. Prasad – Strategic Management – Sultan Chand		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		





Programme/Class: Degree	Year: Third	Semester: Sixth
Course Major 4		
Course Title: International Trade		
Course outcomes: The aim of the course is to build knowledge and understanding about International Trade among the student. The outcome of the course will be as follows – To provide knowledge about different methods of international trade. To provide knowledge about international economic institutions. Students will get an overview about India foreign trade and India's trade policy.		
Credits: 4		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=40
I	Introduction: Meaning and Definition of International Trade Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.	9
II	Foreign trade: Meaning and Definition, Foreign trade & economic growth, balance of trade, balance of payments, free trade, Tariff & Non- Tariff Barriers	9
III	International Economic Institutions: IMF, World Bank, WTO, Regional Economic Groupings- NAFTA, EU, ASEAN, SAARC, BRICS.	12
IV	India's Foreign Trade: Recent trends in India's foreign trade, Institutional Infrastructure for export promotion in India: EXIM Bank, ECGC; Projects & Consultancy Exports. Trade Policy: India's Trade policy	10
Suggested Readings: 1. Varshney & Bhattacharya, International Marketing		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		

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