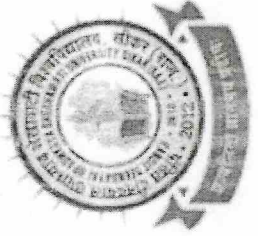


As per NEP 2020
Bachelor of Business Administration (BBA)
(Effective from Academic Year 2024-2025 onwards)



शेखावाटी विश्वविद्यालय
Shekhawati University

Pandit Deendayal Upadhyaya Shekhawati University

Sikar (Rajasthan) 332024
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Sikar(Rajasthan)

Semester I

| Course Title: | Legal Aspects of Business | Course Code: 24BBA5101T |
|------------------------------|--|---------------------------|
| Total Lecture hour 60 | | |
| Unit I | Law of contract: Nature of contract, Classifications, Offer and Acceptance. Capacity to contract, Free Consent, Consideration, Legality of object, Agreement declared void, Performances of Contract, Discharge of Contract, Remedies for breach of contract. | Hours 15 |
| Unit II | Special Contracts: Indemnity and Guarantee, Bailment and Pledge, Agency. | 14 |
| Unit III | Sale of Goods Act: Formation of Contract of sale, Goods and their classification, price conditions & warranties, Passing of property in goods, Performance of contract of sale. Unpaid seller, sale by auction. | 15 |
| Unit IV | The Limited Liability Partnership Act, 2008: Salient Features and Nature of LLP. Difference between LLP and Partnership, LLP and Company, LLP Agreement, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein, Change and Rectification of name of LLP, Partners and Designated Partners, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle blowing, Conversion into LLP. | 16 |
| Reference Books: | | |
| 1 | Kuchal, M. C. and KuchhalVivek: Business Laws, Vikas Publishing House, Noida (UP) | |
| 2 | Singh Avtar: The Principles of Mercantile Law, Eastern Book Company, Lucknow. | |
| 3 | Desai, T. R.: Contract Act, sale of Goods Act and Partnership Accounts, S. C. Sarkar & Sons Pvt. Ltd. Kolkata. | |
| 4 | Kapoor, N. D.: Business Law, Sultan Chand & Sons. New Delhi. | |
| 5 | Tulsian P. C. Tulsian Tushar: Business Laws, S. Chand Publishing. | |
| 6 | Chandra, P. R.: Business Law Galgotia, New Delhi | |
| 7 | The Indian Contract Act, 1872 Bare Act. | |

| Course Title: | Business Communication Skills | Course Code: 24BBA5102T |
|------------------------------|--|---------------------------|
| Total Lecture hour 52 | | |
| Unit I | Introduction: Concept, objectives and importance of Business Communication, Principles of effective Communication, Types of Communication, Media of Communication, E-mail media, Non verbal Communication kinesics Effects, Communication, of reality. | Hours 13 |
| Unit II | Barriers to Communication: wrong choice of Media, Physical barriers, Semantic barriers, Different Communication of reality. Socio- Psychological barriers. | 13 |
| Unit III | Business Letters: Layout, kinds of business letter- Interview, Appointment. Acknowledgement, Promotion, Inquiries, Replies, Orders Sales. Circular, Complaints. | 13 |
| Unit IV | Practical Aspects of Business Communication: Report Writing, Public Speaking, Seminar. Presentation, Interview, Group Discussion, Effective Listening. | 13 |
| Reference Books: | | |
| 1 | Business Communication - K. K. Sina, Galgotia Publishers Cooperative, New Delhi. | |
| 2 | Media and Communication Management- C. S. Rayudu, Himalaya Publishing House, Bombay | |
| 3 | Essentials of Business Communication, Rajendra pal and J.S. Korhali-Sultan Chand & Sons, New Delhi. | |
| 4 | Business Communication (Principles, Methods and Techniques) Nirmal Singh Deep & Deep Publishing Company Ltd. New Delhi. | |
| 5 | Business Correspondence and Report Writing - R.C. Sharma. Krishna Mohan- Tata McGraw-Hill Publishing Company Ltd., New Delhi. | |
| 6 | Business Communication- M. Balasubrahmanyam- Vani Education Books | |
| 7 | Business Communication- H. S. Pandey and NilimaPareek (RBD Jaipur.) | |

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| Fundamental of Accounting | | Course Code: 24BBA5103T |
|------------------------------|---|-------------------------|
| Course Title: | Hours | |
| Total Lecture hour 60 | | |
| Unit I | Meaning and definition of Accounting and Book Keeping, Accounting Process, Objective, Users, Limitations and Basic Terminology of Accounting. Accounting Concepts, Conventions and Equation. Generally Accepted Accounting Principles. | 15 |
| Unit II | Accounting equations, Types of accounts, Rules of Debit and Credit Recording transactions in Journal and Subsidiary books: Purchase Books, Purchase Return Book, Sales Book, Sales Return Books and Cash Book. Preparation of Ledger Accounts. Preparation of Trial Balance. | 15 |
| Unit III | Depreciation Accounting: meaning, features, need and methods of Charging Depreciation. Provisions and Reserves, Difference between Provisions and Reserves. Bank Reconciliation Statement: Need and Preparation of Bank Reconciliation Statement. Errors and their Rectification. | 15 |
| Unit IV | Preparation of financial Statements: Preparing Trading Account, Profit and Loss Account and Balance Sheet with adjustments for a Sole Proprietor. Preparing Receipt and payment Account, Income and Expenditure Account and Balance Sheet. | 15 |
| Reference Books: | | |
| 1 | Sharma, Shah, Mangal, Agrawal: Financial Accounting, RBD, Jaipur. | |
| 2 | Jain, Khandelwal, Pareek, Dave: Financial Accounting, Ajmera Book Company, Jaipur. | |
| 3 | Agrawal, Sharma, Purohit, Sharma: Financial Accounting, Shivam Book House, Jaipur. | |
| 4 | Tulsian: Financial Accounting: Sultan Chand & Sons, New Delhi. | |
| 5 | Maheshwari S. N.: Financial Accounting, Vikas Publishing House Pvt. Ltd, New Delhi. | |
| 6 | Monga J. R. Financial Accounting, Mayur Paper Book. New Delhi. | |

Semester II

| Business and Management | | Course Code: 24BBA5201T |
|------------------------------|---|-------------------------|
| Course Title: | Hours | |
| Total Lecture hour 60 | | |
| Unit I | Business & Management: Features and scope of Business. Elementary knowledge of Trade, Industry and Commerce, Type of Industries, Forms of ownership- Sole trading, Partnership, Company, Cooperatives, Joint sector, Public Enterprises. | 15 |
| Unit II | Concept of management, Nature and scope of management, Management Functions, An Overview of Functional Areas of Management, Development of Management Thoughts Classical, Neo-Classical and Contingency Approaches. Principles of Management. Planning: Nature and components of planning. Types of Plans, Process of planning, Effective planning. | 15 |
| Unit III | Decision-making: Process and Techniques of decision- making. Management by Objectives (MBO); Organisation: Definition, Principles of organization, Forms of structure, Formal and informal Organisation, Delegation of authority. Coordination: Principal and Techniques of coordination, Effective coordination. | 14 |
| Unit IV | Direction: -Meaning & Principles Leadership: Function and Theories of Leadership, Leadership Styles. Motivation: Human Needs, Techniques of motivation, Sound motivation system, Theories of motivation (Suggested by Maslow, Herzberg, McGregor, and Victor Vroom) Managerial Control: Nature and process of control. Techniques of control elementary knowledge only. Effective control system. | 16 |
| Reference Books: | | |
| 1 | Vijay kumar Kaul: Business Management, Vikas Publishing House, Noida (UP). Knmntz and Weinrich- Essentials of Management (Tata McGraw Hill Co.) | |
| 2 | Newman, Warren & McGill - The process of management (Prentice-Hill of India Pvt, Ltd.) | |

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|---|---|
| 3 | Terry and Franklin- Principal of Management (All India Travelers Booksellers.) Joseph. L Massie- Essentials of management (Prentice Hall of India.) |
| 4 | Stoner, Freeman and Gilbert- Management (Prentice Hall of India.) |
| 5 | Robert, N. Lussier- M, Lussier- Management Fundamentals (South- Western college Publishing). |
| 6 | Dr B. S. Mathur - Principles of Management (National Publishing House, Chaura Rasta, Jaipur). |
| 7 | M. J. Mathew- Business Management (Sheelsons, Jaipur) G. S. Sudha- Business Management (RBSA, Jaipur). |

| Course Title: | Strategic Management | Course Code: 24BBA5202T |
|------------------------------|--|-------------------------|
| Total Lecture hour 60 | | |
| Unit I | Introduction: Meaning of Strategic: Management, Role of Strategic Management, Process of S.M. Limitations of SM, Organizational Mission, Vision, Objectives and Goals. | Hours 15 |
| Unit II | Environmental Scanning: Appraisal of External Environment, Dynamic of Internal Environment, Organizational Capabilities and Appraisal, Core Competence. | 15 |
| Unit III | Strategy Formulation: Corporate Level Strategy, Business Level Strategy, Functional Level Strategy. Strategy Implementation: Aspects of Strategy Implementation. Procedural Implementation. Resource Allocation, Organizational Design and Change, Corporate Culture. | 15 |
| Unit IV | Strategic Evaluation and Control: Meaning of Strategic Evaluation and Control, Criteria and Techniques of Strategic valuation and Control. | 15 |
| Reference Books: | | |
| 1 | David, F. R. (1971) Cases in Strategic Management, New Jersey: Prentice Hall. | |
| 2 | Prasad, L. M. (1995), Business Policy & Strategy, New Delhi: Sultan Chand & Sons. | |
| 3 | Jauch. L. R. &Glueck, W. F. Business Policy and Strategic Management, McGraw-Hill. | |
| 4 | Ramaswamy, V. S. Namkumari, S., Strategic Planning Formulaic of Corporate Strategy Delhi: Macmillan India. | |
| 5 | AzharKazmi: Strategic Management. | |

| Course Title: | Business Economics | Course Code: 24BBA5203T |
|------------------------------|--|-------------------------|
| Total Lecture hour 60 | | |
| Unit I | Business Economics - Meaning, Nature and Scope, Role of Business Economist in Business, Central Problems of the economy. Micro Economics & amp: Macro Economics: Concept & amp: Scope, Role of Micro and Macro Economic Analysis in Formulation of Business Decisions. Difference and Interdependence of Micro and Macro Economic Analysis. Utility Analysis: Cardinal and Ordinal Approaches, Law of Diminishing Marginal Utility and Law of Equi- Marginal Utility. Consumer's Surplus. | Hours 15 |
| Unit II | Indifference Curve- Meaning, Characteristics, Consumer's Equilibrium, Income Effect, Price Effect and Substitution Effect. Demand Analysis, Law of Demand Elasticity of demand and its measurement and significance. Supply and Law of Supply, Elasticity of supply. Demand Forecasting. | 15 |
| Unit III | Revenue and Cost Analysis: Revenue Analysis, Relationship between Total Revenue, Marginal Revenue and Average Revenue. Various concepts of cost, short and long run cost curves. Production Function- Types of Production functions, Laws of Returns, Law of Variable Proportions, Returns to scale, Asoquant curves, Expansion Path. General Theory of price Determination Role of Time Element in Price Determination. | 15 |

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| | Market Analysis: Price and Output determination under perfect Competition. Monopoly. Discriminating Monopoly, imperfect. Competition and Oligopoly: Price Leadership and Kinked Demand Curve. | |
| Unit IV | Business Cycles- Theories and Phases. Factor Pricing: Determination of Rent, Wages Interest and Profit. Marginal Productivity theory of Distribution. National Income and its Measurement, National Income and Its relationship with Economic welfare. | 15 |
| Reference Books: | | |
| 1 | D. M. Mithani Fundamentals of business and Managerial economics, Himalaya Publishing House. | |
| 2 | Mode and paul and Gupta: Managerial Economics. Tata McGraw Hill. New Delhi. | |
| 3 | B. P. Gupta: VyavsayikArthashastra (Hindi), Malik and Company, Jaipur. | |
| 4 | Agarwal and Agarwal: Business Economics. (Hindi), Ramesh Book Depot, Jaipur. | |
| 5 | M. D. Agarwal and SomDeo: Business Economics, Ramesh Book Depot, Jaipur. | |
| 6 | Dwivedi D.N. Managerial Economics, Vikas Publications. Delhi. | |
| 7 | Ahuja. H. I. Managerial Economics. S. Chand & amp. Company Ltd. New Delhi. | |

Semester III

| Course Title: | Entrepreneurship Development | Course Code: 24BBA5301T |
|------------------------------|--|-------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction to Entrepreneurship: Entrepreneurship Meaning- Characteristics- Functions- Traits- Types- Entrepreneur- Women Entrepreneurship- Rural Entrepreneurship- Role of Entrepreneurship in Economic Development – Factors affecting entrepreneurial growth. | 15 |
| Unit II | Institutional Support to Entrepreneurs: Entrepreneurship Development Programme- Need- Objectives- Course Contents- Phases-Evaluation - DIC, NSIC, SIDO, KVIC, SIDC, Industrial Estates, NIESBUJ, SIDBI, EDII- - Angel Investors- Incubators- STEP- Venture Capital. | 15 |
| Unit III | Government Initiatives for Startups: SAMRIDH Scheme, MSME Market Development Assistance (MDA), NIDHI Scheme (National Initiative for Development and Harnessing Innovations), Credit Linked Subsidy Scheme (CLCSS), Digital India GENESIS, MSME Sustainable (ZED) Certification, The Multiplier Grants Scheme (MGS), Startup Leadership Program (SLP), ASPIRE (A Scheme for Promotion of Innovation, Rural Industries and Entrepreneurship), Startup India Initiative, Startup India Seed Fund Scheme, Pradhan MantriMudhraYojna, Atal Innovation Mission, Credit Guarantee Trust Fund, Venture Capital Assistance Scheme, The Standup India Scheme, Raw Material Assistance Scheme, Single Point Registration Scheme | 17 |
| Unit IV | Business Plan and Legal Aspects: Development of Business Plan and starting venture- Registration Formalities- IPR- Incentives and Subsidies- Need for Incentives and Subsidies- Tax benefits for SSI Units- Sickness in Small Industries- Causes and Remedies and Revival. | 13 |
| Reference Books: | | |
| 1 | Khanka SS - Entrepreneurial Development - S.Chand& Co. Ltd 2010. | |
| 2 | Gupta CB and Srinivasan NP - Entrepreneurship Development in India - S. Chand & Co. Ltd. | |
| 3 | Robert D Hisrich et al - Entrepreneurship Development - Tata McGraw- Hill publishing company Ltd 2007. | |
| 4 | Prasanna Chandra - Projects- Planning, Analysis, Financing, Implementation & Review - Tata McGraw- Hill publishing company Ltd 2006. | |


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| Course Title: | Operational Research | Course Code: 24BBA5302T |
|------------------------------|---|-------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Role and uses of Operations Research -Definition scope & Limitations. Linear Programming -Linear programming, formulation of linear programming model, basics of graphical method, simplex method and Duality in linear programming. | 15 |
| Unit II | Transportation and Assignment Problems. Simulation : Advantages, Limitations, Monte Carlo Method | 14 |
| Unit III | Game Theory – characteristics & formulation of game models, Two person Zero sum games, pure game with saddle point, Mixed strategies, dominance in games, $2 \times N$ and $M \times 2$ games. Decision Theory – Decision under uncertainty, decision under Risk, Expected Value of perfect information, decision tree analysis. | 16 |
| Unit IV | Network Analysis - Programme Evaluation and Review Technique (PERT) and Critical Path Method (CPM), Cost Analysis and Crashing the Network. Float Analysis | 15 |
| Reference Books: | | |
| 1 | Operations Research, Wagner, PHI Publications, New Delhi. | |
| 2 | Operation Research, J K Sharma, Macmillan, 5 th edition 2013 | |
| 3 | Operations Research, A M Natarajan, P Balasubramani, Pearson Education, | |
| 4 | Introduction to Operations Research, Hillier and Lieberman, 8th Ed., McGraw Hill | |

| Course Title: | Human Resource Management | Course Code: 24BBA5303T |
|------------------------------|---|-------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Human Resource Management - Meaning, Definition, Importance, Concept of HRM, Functions of HRM, Role and Competencies of HR Manager. HRM vs Personnel Management. Human Resource. Planning : Concept, Objectives, Need and Process of HRP. | 15 |
| Unit II | Job Analysis : Meaning and Definitions, objectives, Uses, Process and Techniques of Job Analysis. Job description and Job Specification : Meaning and definition of Job Description. Contents and Characteristics of a good Job Description, Meaning of Job Specification, Job Description vs Job Specification. | 15 |
| Unit III | Recruitment : Meaning and Definitions, Recruitment Process, Factors Affecting Recruitment, Sources of Recruitment. Selection : Meaning and Definitions, Selection Process. Placement: Concept, Principles of Placement. | 15 |
| Unit IV | Training : Definition and Meaning, Need and Importance of Training, Steps in Systematic Training Plan, Training Methods and Techniques. Performance Appraisal : Meaning and Definition, Objectives, Performance Appraisal Process, Methods of Performance Appraisal. | 15 |
| Reference Books: | | |
| 1 | Dwivedi, R.S.: Managing Human Resources: Personnel Management in Indian Enterprises, Galgotia Publishing Company, New Delhi. | |
| 2 | S.S. Khanka: Human Resource Management S.Chand Publishing. | |
| 3 | D'Çenzo, David A. & Stephen P. Robbins: Human Resource Management, John Wileyand Sons, New Delhi. | |


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Semester IV

| Course Title: | Marketing Management | Course Code: 24BBA5401T |
|------------------------------|---|-------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction to Marketing and Marketing Management, Marketing Concepts.Consumer and buying behavior.Market segmentation, targeting and positioning. | 14 |
| Unit II | Product Decisions - concept of a Product, Classification of products, Product mix decisions- Product line and product mix, Brand. New Product Development- Steps, Product Life Cycle- Stages and strategies. | 14 |
| Unit III | Marketing environment- macro and micro components and their impact on marketing decisions;Marketing mix –Price, Place, Promotion and Physical Distribution. Price Decisions - Pricing objectives, Factors affecting price determination, Pricing policies and constraints, Different pricing method - New product pricing, Product Mix pricing strategies and Price adjustment strategy. | 16 |
| Unit IV | Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Promotion Decisions: Communication Process; Promotion mix – advertising, personal selling,sales promotion, publicity and public relations; Determining advertising budget; Copydesigning and testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques. | 16 |
| Reference Books: | | |
| 1 | K.S. Chandrasekar, MARKETING MANAGEMENT TEXT AND CASES , Tata McGraw-Hill Publication, New Delhi. | |
| 2 | Philip Kotler , MARKETING MANAGEMENT- ANALYSIS PLANNING AND CONTROL , Prentice Hall of India, New Delhi | |
| 3 | Govindarajan, MARKETING MANAGEMENT CONCEPTS, CASES, CHALLENGES AND TRENDS , Prentice Hall of India, New Delhi | |
| 4 | Stanton, Etzel, Walker, FUNDAMENTALS OF MARKETING , Tata-McGraw Hill, New Delhi. | |

| Course Title: | Corporate Accounting | Course Code: 24BBA5402T |
|------------------------------|---|-------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Issue of share, forfeiture and re-issue of share, Redemption of preference share. | 15 |
| Unit II | Issue and Redemption of debenture, Valuation of goodwill, value of share. | 15 |
| Unit III | Final Accounts of companies, Divisible Profit, issue of bonus share, managerial Remuneration | 15 |
| Unit IV | Liquidation of companies: List 'B' Contributions, Liquidation final statement of account, Statement of affairs and deficiency account. Amalgamation, absorption and External re-construction excluding Inter. company holdings. | 15 |
| Reference Books: | | |
| 1 | Hanif & Mukherjee: Corporate Accounting: McGarw Hill Education | |
| 2 | Shukla & Gupta: Corporate Accounting: Sahitya Bhawan Publications | |
| 3 | Taxmann's: Corporate Accounting: Taxmann Publications Private Limited | |

| Course Title: | Organizational Behavior | Course Code: 24BBA5403T |
|------------------------------|---|-------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction: Concepts and Determinants; Relationship between Management and OB; Emergence of OB; Hawthorne Study; Contributing disciplines of OB; OB models. Individual Behaviour: Foundations of Individual Behaviour; Personality - Type A/B, Big 5 | 16 |


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| | five personality types, factors influencing personality; Attitude – concept, components, job related attitudes; Learning concept, theories and reinforcement; Perception and emotions- concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values. | |
| Unit II | Communication and Motivation Communication: Understanding Communication; Persuasive communication; Communication styles; Transactional Analysis (TA), Johari Window. Motivation – Why people work; Need theories (Maslow's need hierarchy, ERG Theory, McClelland's Theory); Theory X and Theory Y, Two Factors Theory; Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory). | 15 |
| Unit III | Group Behaviour and Leadership Formation of Groups; Group Behaviour - concepts, types- group norms, group roles, and group cohesiveness; Groups Vs Teams; Group decision making – process and types; Organisational conflict – nature, sources, and resolution strategies Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Leadership grid; Contemporary leadership issue. | 15 |
| Unit IV | Organisational culture- concept and determinants; Organisational change- importance, types of change, resistance to change, managing change; Stress- individual and organisational factors, prevention and management of stress. | 14 |
| Reference Books: | | |
| 1 | Scandura: Essentials of Organizational Behaviour- An Evidence based Approach: SAGE Publications. | |
| 2 | Christopher, Jeffery & Murray: Organizational Behaviour- A Skill Building Approach: SAGE Publications. | |
| 3 | Scandura: Essentials of Organizational Behaviour- An Evidence based Approach: SAGE Publications | |

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Semester V

Financial Management

| Course Title: | Financial Management | Course Code: 24BBA7501T |
|------------------------------|--|----------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction: Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function, Time value of money, Risk and return- Concept and Calculation (including Capital Asset Pricing Model). | 12 |
| Unit II | Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, 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. Dividend Decision: Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend. | 18 |
| Unit III | Capital Budgeting: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted 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. | 18 |
| Unit IV | Working Capital Decisions: Working Capital Management: Determination of Working Capital. Determining financing mix of working capital. Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing-Analysis; Costs – Collection Cost, Capital Cost, Default Cost, Delinquency Cost. Management of Cash (Theory only) – Need for Cash, Cash Management Techniques (Lock box, Concentration Banking). Inventory Management (Theory only) – ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ (Basic Model). | 12 |
| Reference Books: | | |
| 1. | Khan, M.Y. and P.K. Jain, Financial Management: Text and Problems, Tata McGraw Hill | |
| 2. | Pandey, I M. Financial Management, Vikas Publishing House, New Deli. | |
| 3. | Horne, Van; James C., John Wachowicz, "Fundamentals of Financial Management", Pearson Education | |
| 4. | Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, "Corporate Finance", Tata McGraw Hill | |
| 5. | Srivastava, Rajiv, and Anil Mishra, "Financial Management", Oxford University Press, UK | |
| 6. | Chandra, P., "Financial Management-Theory and Practice", Tata McGraw Hill | |

Advertising and Brand Management


| Course Title: | Advertising and Brand Management | Course Code: 24BBA7502T |
|------------------------------|---|----------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction: Advertising need and importance; growth of modern advertising; advertising and the marketing mix; types and classification of advertisement; advertising spiral; social and economic aspects of advertising; Marketing communication models- AIDA, hierarchy of effect, innovation adoption model, action first model, quick decision model; Planning framework of promotional strategy. | 12 |


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| Unit II | Contd.: Exposure, salience, familiarity, low involvement, central route and peripheral route and cognitive learning; positioning strategies ; Associating feelings with a brand; Developing brand personality; creating copy strategies- Rational and emotional approaches; selection of an endorser; creative strategy and style- brand image, execution, USP, common touch and entertainment; message design strategy; format and formulae for presentation of appeals (slice of life, testimonials, etc.); different types of copy; art and layout of an advertisement-principles of design, layout stages, difference in designing of television, audio and print advertisement. | 18 |
| Unit III | Introduction to broadcast and non -broadcast media; Budgeting decision rule- percentage of sales method, objective to task method, competitive parity, and all you can afford; Key factors influencing media planning; Media decisions- media class, media vehicle and media option; Scheduling- flighting, pulsing, and continuous Importance and need for sales promotion; planning for consumer schemes and contests; different types of consumer schemes. | 15 |
| Unit IV | Concept of a brand: brand evolution; branding challenges and opportunities; strategic brand management process; Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning; Designing and implementing brand strategies; brand extension; brand hierarchy-Kapferer. Brand equity; brand personality; brand image; managing brands overtime. | 15 |
| Reference Books: | | |
| 1. | Chunawalla S.A. (2015), “Advertising and Sales Promotion Management”, Himalaya Publishing House | |
| 2. | Keller, K.L., Parameswaran, A.M.G. and Jacob, I., “Strategic Brand Management: Building, Measuring and Managing Brand Equity”, Pearson Education India | |
| 3. | Kazmi, S.H.H and Batra, S., “Advertising and Sales Promotion Management”, Excel Books. | |
| 4. | Kapferer J N,” The new Strategic Brand Management: Creating and Sustaining Brand Equity Long Term, Kogan Page. | |

Industrial Relations

| Course Title: | Industrial Relations | Course Code: 24BBA7503T |
|------------------------------|---|--------------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Industrial relations: Definition – Nature - Evolution of IR in India - Context and environment of IR - Three actors and their roles in IR -Approaches to IR and HR Relations - Gandhian approach - Marxian approach and Dunlop’s Systems approach. Emerging Trends in IR, Future of IR in India | 12 |
| Unit II | Role of trade unions: Trade union in India, National level federations, Goals and objectives of unions and union leadership, Weaknesses in trade unions, Types of trade unions, Theories of trade unionism, Cross cultural aspects of union management relations, Trade Union Act 1926 - An overview, Union recognition, De –unionization strategies. IR policies: The state and IR policies - Evolution of IR policies - National Commission on Labor and IR policy (1969). | 18 |
| Unit III | Grievance procedure: discipline - Labor courts - Collective bargaining: concept and development - Industrial unrest in India. Industrial Disputes Act 1947 - Objects of The Act - Important Definitions: Authorities Under the Act - Causes of Industrial Disputes - Types of Industrial Disputes - Prevention of Industrial Disputes - Reference of Disputes Settlement - Strikes - Lockouts - Lay Off-Retrenchment - Unfair Labor Practices - Standing Orders - Service Rules –Misconduct - Principles of Natural Justice, Domestic Enquiry - Remedial Counseling. | 12 |
| Unit IV | Industrial Democracy: Concept and scope of industrial democracy, Worker’s participation, Objectives for successful participation, Strategy, Practices, Behavioral science contribution and models, Rationale for participation, Issues in participation, Strategies for making participation work and making participation more effective. Labor legislation in India - Social security and welfare legislations - Concept of social security - ILO and social security. | 18 |


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| | -Social security measures in India - Workmen's Compensation Act, 1923 - Employees State Insurance Act, 1948 -Employees Provident Fund and (Miscellaneous Provisions) Act, 1952 - Maternity benefit Act, 1961, Payment of Gratuity Act 1972, Payment of Bonus Act 1965. International experiences, Emerging trends and Future role of IR. | |
| Reference Books: | | |
| 1. | Sinha, P.R.N., Sinha I.B. and Shekhar, S.P. (2013), " <i>Industrial Relations: Trade Unions and Labour Legislation</i> ", 2 nd Edition, New Delhi: Pearson Education. | |
| 2. | Bray, M., Deery, S., Walsh, J. and Waring, P. (2011), " <i>Industrial Relations</i> ", 3 rd Edition, New Delhi: McGraw Hill Education. | |
| 3. | Monappa, A., Nambudiri, R. and Selvaraj, P. (2012), " <i>Industrial Relations and Labour Laws</i> ", 2 nd Edition, New Delhi: McGraw Hill Education. | |

Semester VI

Cost And Management Accounting

| Course Title: | Cost And Management Accounting | Course Code: 24BBA7601T |
|-------------------------|--|----------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction: Meaning and Scope of Cost Accounting: Meaning, objectives, advantages and scope of cost accounting. Difference between financial, cost and management accounting. Different Types of Cost: Direct and Indirect. Emerging Terms viz. Life Cycle Costing, Activity Based Costing, Role of Cost Accounting in an organization. | 12 |
| Unit II | Methods of Costing: Process Costing: Meaning and computation of normal profits, abnormal effectives and abnormal loss, Contract Costing: Meaning and preparation of contact account. Inventory Valuation: Meaning, Techniques of Inventory Valuation-FIFO, LIFO and Weighted Average Method. Inventory system –periodic & perpetual inventory system. | 18 |
| Unit III | Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant. Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Preparation of Different Budgets, Cash Budget, Fixed and Flexible Budgeting, Performance Budgeting and Zero-Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centers. | 15 |
| Unit IV | Standard Costing and Variance Analysis: Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, Significance of Variance Analysis, Computation of Material Variance only. Marginal Costing- Cost-volume profit analysis: Break even Analysis, contribution/sales ratio, key factor, margin of safety and angle of incidence. | 15 |
| Reference Books: | | |
| 1. | S. N. Maheshwari and S. N. Mittal, "Cost Accounting: Theory and Problems", Shri Mahavir Book Depot. | |
| 2. | S. N. Maheshwari, "Principles of Management Accounting", Sultan Chand & Sons. | |
| 3. | M. N. Arora, "Cost Accounting", Vikas Publishing House. | |
| 4. | M. Pandey, "Management Accounting", Vikas Publishing House, Delhi. | |
| 5. | Drury, Colin., "Management and Cost Accounting", Thomson Learning. | |
| 6. | Horngreen, Charles T., George Foster and Srikant M. Dattar., "Cost Accounting: A Managerial Emphasis", Prentice Hall of India Ltd., New Delhi. | |

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Project Appraisal and Financing

| Course Title: | Project Appraisal and Financing | Course Code: 24BBA7602T |
|------------------------------|---|----------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction to Projects and their Appraisal: Project Definition, Project Identification, Project Life Cycle, Project Stakeholder Analysis, Feasibility study. Types of Project Appraisal (Brief Overview): Market and Demand Analysis, Technical Appraisal, Financial Appraisal, Economic Appraisal, Managerial Appraisal, and Social Appraisal. . | 12 |
| Unit II | Financial and Social Appraisal: Project Cost and its components, Investment Evaluation Methods (Non-Discounting and Discounting Methods): Payback Period, Accounting Rate of Return, Discounted Payback Period, Net Present Value, Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR). Suitability of Methods to different Projects, Investment Evaluation in Practice. Social Appraisal: Rationale for Social Cost Benefit Analysis, Approaches of SCBA 8 (UNIDO and Little-Mirrlees Approach), Environment Impact Assessment (EIA) and Social Impact Assessment (SIA) of Projects. Relevant Case Studies. | 18 |
| Unit III | Project Risk Analysis: Risk Analysis and Management: Sources and Measures of Risk. Methods of Assessing Risk – Sensitivity Analysis, Scenario Analysis, Break-Even Analysis, Simulation Analysis, Decision Tree Analysis, Project Selection under Risk – Judgmental Evaluation, Payback Period, Risk Adjusted Discount Rate Method, Certainty Equivalent Method, Strategies for Risk Management. | 15 |
| Unit IV | Project Financing: Capital Structure; Choices of Financing; Sources of Financing – Internal Accruals, Equity Capital, Preference Capital, Debentures (or Bonds), Term Loans, Venture Capital, Private Equity, Venture Capital Vs Private Equity, Loan Syndication, Consortium Financing, Public Private Partnership (PPP), Securitization, Crowd Funding; Raising Capital from International Markets: Foreign Issue, Foreign Direct Investment (FDI), External Commercial Borrowings (ECB). | 15 |
| Reference Books: | | |
| 1. | Chandra, P: Projects – Planning, Analysis, Selection, Financing, Implementation, and Review, McGraw Hill Education. | |
| 2. | Agrawal, R., & Mehra, Y. S., Project Appraisal and Management. Taxman Publications. | |
| 3. | Goodpasture, C.J, Quantitative Methods in Project Management. J. Ross Publishing. | |
| 4. | Chandra, P, Financial Management: Theory and Practice, McGraw Hill Publishing | |

International Business

| Course Title: | International Business | Course Code: 24BBA7603T |
|------------------------------|---|----------------------------|
| Total Lecture hour 60 | | Hours |
| Unit I | Introduction: Nature of International Business, Need to study, Drivers of IB, IB vs. Domestic Business, Routes of Globalization, Multinational Corporations. | 13 |
| Unit II | Theories of Global Trade and Investment: Foreign Trade Policies, Trade Theories, Foreign Direct Investment—Basic concepts, FDI in India. | 17 |
| Unit III | Political Environment —Democracy, Totalitarianism, Political Risk. Legal Environment —Systems of Law, International Disputes Resolution, Areas of Concern for MNCs. Technological Environment —Features of Technology, Impact of Technology, Implications for MNCs, Issue of Technology Transfer. Cultural Environment —Nature, Elements of Culture, and their implications for IB. | 15 |
| Unit IV | Economic Environment and International Financial Management: Income-wise classification of countries, Economic Systems, Trade Barriers. International Financial | 15 |

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| | Management— Nature, FOREX Management, Balance of Payments, International Financial Markets, Role of International Financial Institutions— IMF, WB. Major Regional Trading Institutions and Groups: WTO, SAARC, ASEAN, EU, OPEC. | |
| Reference Books: | | |
| 1. | Aswathappa, K.; International Business, Tata McGraw Hill, New Delhi. | |
| 2. | Cherunilam, Francis; International Business; Prentice Hall India, New Delhi. | |
| 3. | Daniels, John D., Lee H. Radebaugh, Daniel P. Sullivan; International Business, Pearson Education, New Delhi. | |
| 4. | Hill, Charles W. L.; International Business, Tata McGraw Hill, New Delhi. | |
| 5. | Vyuptakesh Sharan, International Business, 3rd Edition, Pearson Education in South Asia, New Delhi. | |


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