



# BANKURA UNIVERSITY

(West Bengal Act XIX of 2013- Bankura University Act, 2013)

Main Campus, Bankura Block-II, P.O.: Purandarpur, Dist.: Bankura, Pin- 722155, West Bengal

## Office of the Secretary, Faculty Council for Undergraduate Studies

BKU/FCUG/177/2022

Date: 30/08/2022

### NOTIFICATION

As directed, the undersigned is pleased to inform you that Bankura University has initiated the process to revise the existing CBCS syllabus of Undergraduate programme in BBA (Hons.) and as an important corollary to the process, the workshop through online mode will be organized on the date mentioned herewith to get the feedback from the stakeholders. Present Students, Alumni, Guardians, Academicians and other stakeholders related to the specific programme are requested for their kind participation in the workshop and to present their views/ observations etc. The stakeholders may go through the draft syllabus attached herewith and convey their observations to the office of the undersigned on [ugsecretaryoffice@bankurauniv.ac.in](mailto:ugsecretaryoffice@bankurauniv.ac.in) within seven days from the date of publication of notice.

Date: 02.09.2022

Time: 01:15 PM (IST)

Link to join: <https://meet.google.com/wee-ojin-fad>

Sd/-  
Secretary

Faculty Council for Undergraduate Studies



# **BANKURA UNIVERSITY**

## **Draft CBCS Syllabus for BBA (Hons.)**

**With effect from the Session 2022-2023**

### **Semester - I**

Sl. No.	Course Code	Course Title	Credit	Marks			No. of Hours			
				IA	ESE	Total	L	T	P	
1	CC-01	Fundamentals of Management & Organizational Behavior	6	20	80		100	3	1	-
					T:80	L:00				
2	CC-02	Business Mathematics	6	20	80		100	3	1	-
					T:80	L:00				
3	GE-01	Business Environment	6	20	80		100	3	1	-
					T:80	L:00				
4	AECC-01	Environmental Studies	2	20	80		100	3	1	-
					T:80	L:00				
<b>Total in Semester-I</b>			<b>20</b>	<b>80</b>	<b>320</b>	<b>400</b>	<b>12</b>	<b>4</b>	<b>-</b>	

### **Semester - II**

Sl. No.	Course Code	Course Title	Credit	Marks			No. of Hours			
				IA	ESE	Total	L	T	P	
1	CC-03	Accounting for Managers	6	20	80		100	3	1	-
					T:80	L:00				
2	CC-04	Business Statistics	6	20	80		100	3	1	-
					T:80	L:00				
3	GE-02	Entrepreneurship Development	6	20	80		100	3	1	-
					T:80	L:00				
4	AECC-02	English Language and Communication	2	20	80		100	3	1	-
					T:80	L:00				
<b>Total in Semester-II</b>			<b>20</b>	<b>80</b>	<b>320</b>	<b>400</b>	<b>12</b>	<b>4</b>	<b>-</b>	



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<b>Semester - III</b>									
Sl. No.	Course Code	Course Title	Credit	Marks			No. of Hours		
				IA	ESE	Total	L	T	P
1	CC-05	Financial Management	6	20	80 T:80   L:00	100	3	1	-
2	CC-06	Marketing Management	6	20	80 T:80   L:00	100	3	1	-
3	CC-07	Business Economics	6	20	80 T:80   L:00	100	3	1	-
4	GE-03	Financial Markets, Institutions and Services	6	20	80 T:80   L:00	100	3	1	-
5	SEC-01	<b><u>Choose Any One</u></b> <ul style="list-style-type: none"> <li>• IT Tools for Business</li> <li>• E-Commerce</li> </ul>	2	20	80 T:50   L:30	100	3	1	4
<b>Total in Semester-III</b>			<b>26</b>	<b>100</b>	<b>400</b>	<b>500</b>	<b>15</b>	<b>5</b>	<b>4</b>

<b>Semester – IV</b>									
Sl. No.	Course Code	Course Title	Credit	Marks			No. of Hours		
				IA	ESE	Total	L	T	P
1	CC-08	Human Resource Management	6	20	80 T:80   L:00	100	3	1	-
2	CC-09	Production and Material Management	6	20	80 T:80   L:00	100	3	1	-
3	CC-10	Legal Aspect of Business	6	20	80 T:80   L:00	100	3	1	-
4	GE-04	Management Information System	6	20	80 T:80   L:00	100	3	1	-
5	SEC-02	<b><u>Choose Any One</u></b> <ul style="list-style-type: none"> <li>• Financial Accounting Package(s)</li> <li>• Statistical Software Package(s)</li> </ul>	2	20	80 T:50   L:30	100	3	1	4
<b>Total in Semester-IV</b>			<b>26</b>	<b>100</b>	<b>400</b>	<b>500</b>	<b>15</b>	<b>5</b>	<b>4</b>



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### **Semester - V**

Sl. No.	Course Code	Course Title	Credit	Marks			No. of Hours			
				IA	ESE	Total	L	T	P	
1	CC-11	Ethics & Corporate Social Responsibility	6	20	80		100	3	1	-
					T:80	L:00				
2	CC-12	Operation Research	6	20	80		100	3	1	-
					T:80	L:00				
3	DSE-01	Elective -I	6	20	80		100	3	1	-
					T:80	L:00				
4	DSE-02	Elective -II	6	20	80		100	3	1	-
					T:80	L:00				
<b>Total in Semester-V</b>			<b>24</b>	<b>80</b>	<b>320</b>		<b>400</b>	<b>12</b>	<b>4</b>	<b>-</b>

### **Semester - VI**

Sl. No.	Course Code	Course Title	Credit	Marks			No. of Hours			
				IA	ESE	Total	L	T	P	
1	CC-13	Strategic Management	6	20	80		100	3	1	-
					T:80	L:00				
2	CC-14	Major Project & Viva-Voce	6	20	80		100	3	1	-
					T:00	L:80				
3	DSE-03	Elective -III	6	20	80		100	3	1	-
					T:80	L:00				
4	DSE-04	Elective -IV	6	20	80		100	3	1	-
					T:80	L:00				
<b>Total in Semester-VI</b>			<b>24</b>	<b>80</b>	<b>320</b>		<b>400</b>	<b>12</b>	<b>4</b>	<b>-</b>



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## **Draft CBCS Syllabus for BBA (Hons.)**

<b>Discipline Specific Elective Course</b>				
	<b>Finance Management</b>	<b>Marketing Management</b>	<b>Human Resource Management</b>	<b>System Management</b>
<b>DSE-01</b>	Cost & Management Accounting	Sales & Distribution Management	Industrial Relations & Industrial Laws	Systems Analysis and Design
<b>DSE-02</b>	Taxation	Integrated Marketing Communication	Human Resource Development	Decision Support System
<b>DSE-03</b>	Security Analysis and Portfolio Management	Marketing of Services	Compensation Management & Wage Laws	Database Management System
<b>DSE-04</b>	International Financial Management	Consumer Behavior	Training and Development	Software Engineering

**Note:**

**BBA = Bachelor of Business Administration, CC = Core Course, AECC = Ability Enhancement Compulsory Course, SEC= Skill Enhancement Course, GE= Generic Elective, DSE= Discipline Specific Elective, IA= Internal Assessment, ESE= End-Semester Examination, L =Lecture, T= Tutorial, and P=Practical**



# **BANKURA UNIVERSITY**

## **Draft CBCS Syllabus for BBA (Hons.)**

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Sl. No.	Course Code	Course Title	Page No.
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1	AECC-01	Environmental Studies	6
2	AECC-02	English Language and Communication	7
<b>CORE COURSE:</b>			
3	CC-01	Fundamentals of Management & Organizational Behavior	8
4	CC-02	Business Mathematics	9
5	CC-03	Accounting for Managers	10
6	CC-04	Business Statistics	11
7	CC-05	Financial Management	12
8	CC-06	Marketing Management	13
9	CC-07	Business Economics	13
01	CC-08	Human Resource Management	14
11	CC-09	Production and Material Management	15
12	CC-10	Legal Aspect of Business	16
13	CC-11	Ethics & Corporate Social Responsibility	17
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<b>DISCIPLINE SPECIFIC ELECTIVE:</b>			
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		Sales & Distribution Management	26
		Industrial Relations & Industrial Laws	27
		Systems Analysis and Design	28
18	DSE-02	Taxation	29
		Integrated Marketing Communication	30
		Human Resource Development	30
		Decision Support System	31
19	DSE-03	Security Analysis and Portfolio Management	32
		Marketing of Services	33
		Compensation Management & Wage Laws	34
		Database Management System	35
20	DSE-04	International Financial Management	36
		Consumer Behavior	37
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		Software Engineering	38
<b>GENERIC ELECTIVE:</b>			
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22	GE-02	Entrepreneurship Development	40
23	GE-03	Financial Markets, Institutions and Services	41
24	GE-04	Management Information System	42
<b>SKILL ENHANCEMENT COURSE :</b>			
25	SEC-01	IT Tools for Business	43
26	SEC-01	E-Commerce	44
27	SEC-02	Financial Accounting Package(s)	45
28	SEC-02	Statistical Software Package(s)	46



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## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester - I**

**Course Code: AECC-01**

**Course Title: Environmental Studies (2 Credit)**

#### **Unit-1: Introduction to Environmental Studies:**

- Multidisciplinary nature of environmental studies
- Definition, Nature, Scope and Importance of environmental studies
- Types and Components of environment
- Sustainable development

#### **Unit-2: Ecosystems:**

- Concept of Ecology and Eco-system, Structure and Function of an Ecosystem
- Different types of ecosystem; Forest, Desert and Aquatic (Ponds and Oceans) Biomes
- Energy flow in the ecosystem, energy flow models
- Food chains, food webs and ecological pyramids
- Ecological Succession

#### **Unit-3: Natural Resources: Renewable and Non- Renewable Resources:**

- Land resources: Land degradation, Landslides, Soil erosion
- Forest resources: Uses, types and importance, deforestation and its effects, Forest bio diversity and tribal population
- Water resources: Distribution of water on Earth; Use and over-exploitation of surface and ground water; conflicts over water (international & inter-state)
- Energy resources: Renewable and Non-renewable energy sources; Use of alternative energy Sources

#### **Unit-4: Biodiversity and conservation:**

- Introduction – Definition: Levels of biological diversity: Genetics, Species and Eco-System Diversity, Biodiversity hot spots and mega biodiversity countries.
- Threats to biodiversity; Value (services) of biodiversity; man-wildlife conflicts, biological invasions
- Conservation of biodiversity: *In situ* and *Ex situ* conservation of biodiversity; Endangered and endemic species of India

#### **Unit-5: Environmental Pollution:**

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks.
- Solid waste management: Control measures of urban and industrial waste.
- Fireworks Pollution

#### **Unit-6: Environmental Policies & Practices:**

- Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture
- Environment Laws: Environment Protection Act, 1986; Air (Prevention & Control of Pollution) Act, 1981; Water (Prevention and control of Pollution) Act, 1972; Wildlife Protection Act, 1972; Forest Conservation Act, 1920, 1988; International agreements: Montreal protocols, 1987 and Kyoto protocols, 1997 and Convention on Biological Diversity (CBD)
- Tribal populations and rights.

#### **Unit 7: Human Communities and the Environment:**



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- Human population growth: Population Explosion, Impacts on environment, human health and welfare.
- Disaster management: floods, earthquake, cyclones and landslides.
- Environmental movements: Chipko, Silent valley
- Environmental ethics: Role of Indian and other religions and cultures in environmental Conservation
- Environment and human health: Concept of health and diseases (Vector Borne Diseases)
- Human Rights, Value Education, Role of Information Technology in Environment

### **Unit 8: Field Work (Project Work):**

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification
- Study of simple ecosystems-pond, river etc.

### **Reference Books:**

1. Singh, J. S. Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
2. Santra S. C. 2005. Environmental Science, New Central Book Agency (P) Ltd. Kolkata.
3. Singh, S. 1991. Environmental Geography, Prayag Pustak Bhawan, Allahabad.
4. Roy, S. 2003. Environmental Science, Publishing Syndicate, Kolkata
5. Environmental Studies—Prof S.V.S Rana.--Rastogi Publication.
6. Cunningham, W. P. Cooper, T.H.Gorhani, E&Hepworth, M.T. 2001, Environmental Encyclopedia. Jaico Publ. House. Mumbai. 1196p
7. Erach Bharucha, 2016. Text Book of Environmental Studies for Undergraduate Courses (Second Edition) for UGC. University Press.

### **Semester - II**

**Course Code: AECC-02**

**Course Title: English Language and Communication (2 Credit)**

**Theory: 60 Lectures**

**Unit-I: Communication:** Its meaning, function and purpose. Different types of communication: Verbal and Non-verbal communication, Formal and informal group vine.

**Unit-II: Process of communication:** Effective communication- Barriers to successful communication and how to remove the barriers.

**Unit-III: Business communication:** Various types of business writings – orders, quotation, complain letters, Memos, Notices, Applications, preparing resume/CV, report writing, press release and the like.

**Unit-IV: Speaking and Presentation skill:** Listening- Group discussion, seminar, and interview.

**Unit-V: Use of modern technology in business and office – management:** Fax, email, video conferencing, Internet, use of power point. Paperless office management.

**Unit-VI: Review of business grammar:** Parts of speech- various forms and structures of sentences joining and transformation of sentences- Narration change- phrases and idioms.

**Unit-VII: Sounds of English:** Pronunciation- vowels, diphthongs, consonants- phonetic transcription- word stress.





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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-VIII:** Composition- Reading comprehension – paragraph writing – summary précis writings.

**Unit-IX: Vocabulary Development:** Converting Word power into Vocabulary through practice

### **Suggested Readings:**

1. Business English – Pearson, 2008
2. Business Communication Today- Bovee, Tata McGraw Hill, New Delhi
3. Business Communication and Report Writing – Sharma and Mohan- Tata McGraw Hill
4. English grammar and composition- Wren and Martin (2003)
5. Basic business communication skill for Empowering the internet generation- Lesikar, R.V. & Flatley M.E – Tata McGraw Hill, New Delhi.
6. Cambridge English Pronouncing Dictionary- Daniel Jones.

### **Semester - I**

**Course Code: CC-01**

**Course Title: Fundamentals of Management & Organizational Behavior (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Nature, Scope and Process of Management:** Concept of Management, Role and Importance of Management, Functions and Levels of Management, Management- a science and an art, Distinction between Management and Administration; Classification of Management Functions, Managerial and operative functions.

**Unit- II: Overview of Planning, Organizing and Staffing:** Process of planning, Features and importance of Planning, steps of planning, types of planning, Formal and Informal organizations, Line and Staff Organization, committee organization, project organization, Common organizational structures, Principles of Delegation, Centralization and Decentralization: Basic concept, Departmentalization: Concept and types; Span of management, Features and elements of staffing.

**Unit-III: Evolution of Management Thought:** Early contributors to Management Thought, Emergence of Management Thought, Scientific management, Administrative theory of management, Bureaucratic Organization, Behavioral approach: Human Relations Movement, Behavioral Science Approach, and Modern Approach to management-System Approach and contingency approach.

**Unit-IV: Introduction to Organizational Behavior:** Importance of Organizational Behavior, Concept, Challenges, and opportunities of organizational behavior, Issues in developing an OB Model; Characteristics of Human Behavior.

**Unit- V: Coordination, Directing and Controlling:** Principles of Direction, Supervision, Concept and features of Coordination, Relationship between Planning and Control, Elements of Control System; Leadership: Basic concepts of Leadership, Leadership Functions, Importance of Leadership, Leadership Styles.

**Unit-VI: Individual in Organization Personality:** Concept, Determinants, Personality Traits, Models, Perception, Concept, Process, Factors influencing Perception, Learning: Concept, Attitude and Values: Concepts, Different Job attitudes, Beliefs and Values, Motivation: Concept, Basic theories of Motivation (Maslow, Herzberg, McClelland and McGregor)



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**Unit-VII: Groups and Teams:** Definition, Difference between Groups and Teams, Stages of Group development, Group Synergy, Work Teams vs. Work Groups, Communication: Concept, Process, Barriers.

### **Reference Books:**

1. Organizational Behaviour : Robins Stephen P. PHI
2. Gilbert: Principles of Management, McGraw Hill.
3. Greenberg Jerald and Baron Robert A.: Behaviour in Organizations: Understanding and Managing the Human Side of Work, Prentice Hall of India.
4. Kaul Vijay Kumar, Business Organization & Management - Text and Cases,

### **Semester - I**

**Course Code: CC-02**

**Course Title: Business Mathematics (6 Credit)**

**Theory: 60 Lectures**

**Unit-1: Indices, A.P., G.P:** Laws of Indices, A. P., G. P., H. P. with Business Application.

**Unit-2: Theory of Quadratic Equations:** Function, Number and Nature of Roots, Simultaneous Quadratic equations.

**Unit-3: Logarithms:** Definitions, Laws, Basic Properties; Antilogarithm-characteristics and Mantissa; Use of Logarithmic and Antilogarithmic Tables; Business Application of Logarithms.

**Unit-4: Permutation and Combination:** Definition, General Principle, Permutation of things when they are (i) all different (ii) not all different (iii) repeated (iv) in a ring; Restricted Permutation; Combination – Definition, Combination of things all different; Restricted Combination; Grouping; Statement of Binomial Theorem.

**Unit-5: Coordinate Geometry:** Elements, Coordinates of points in a plane, Distance between two given points, Division of a line segment in a given ratio. Straight line generation equations, equations of lines parallel to axes, equation of a line through two given points – intercept form and perpendicular form.

**Unit-6: Determinants and Matrices:** concepts, types, properties; addition and multiplication of determinants. Matrices – definition, types; addition and multiplication of matrices; rank of a matrix; solution of linear equations by matrix method.

**Unit-7: Calculus:** Functions, Limits of a function, notation and meaning of limits; Continuity at a point  $x=a$  and in an interval, Derivative of a function, rules for differentiation of algebraic functions; Second order derivatives with applications for optimization of functions.

**Unit-8: Integration:** standard integrals, some elementary methods of integration; integration of algebraic functions; Integration as a process of summation.

### **Reference Books:**

1. Business Mathematics – V.K. Kapoor; Sultan Chand & Sons.
2. Business Mathematics – R.S. Soni; Pitambar Publication.
3. Mathematics for business & Economics – Holden; McMillan.
4. Business Mathematics – N. G. D. Allen; McMillan.



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5. Business Mathematics – N.K. Nag; Kalyani Publishers.
6. Mathematics and Statics – Ajay Goel and Alka Goel; Laxmann.

### **Semester - II**

**Course Code: CC-03**

**Course Title: Accounting for Managers (6 Credit)**

**Theory: 60 Lectures**

**Unit-1: Introduction to Financial Accounting:** Introduction, Meaning of Book Keeping, Accounting and Accountancy, Distinction between Book Keeping and Accounting, Accounting Process, Objectives of Accounting, Various users of Accounting Information, Limitations of Accounting, Accounting Terminologies.

**Unit-2: Accounting Concepts, Principles and Conventions:** Introduction, Meaning of Accounting Concepts, Principles, Conventions, Types of Accounting Concepts, Types of Accounting Principles, Types of Accounting Conventions, Accounting standards.

**Unit-3: Recording of Transactions:** Introduction, Meaning of Assets, Liabilities, Equity, Accounting Equation, Classification of Accounts, Double Entry System and Rules of Debit and Credit, Difference between Double entry system and Single entry System.

**Unit-4: Secondary Books:** Introduction, Secondary Books, Cash Book, Petty Cash Book, And Ledger

**Unit-5: Trial Balance :** Introduction, Trial Balance, Necessity of preparation of Trial Balance, Limitations of Trial Balance, Preparation of Trial Balance.

**Unit-6: Final Accounts:** Introduction, Meaning, Objectives and Characteristics of Final Accounts, Trading Account, Profit and Loss Account, Balance Sheet, Treatment of Adjustments, Practical Problems.

**Unit-8: Bank Reconciliation Statement:** Introduction, Meaning of Bank Reconciliation Statement, Importance of Bank Reconciliation Statement, Reasons for Difference, Procedure for Reconciliation.

**Unit-9: Accounting for Non-Profit seeking Concern:** Difference between Receipt and Payment A/c and Income and expenditure A/c, Capital expenditure, Revenue Expenditure, Receipt and Income, Preparation of Income and Expenditure a/c and Balance sheet of Non Profit Seeking Organization A/c.

**Unit-10: Partnership Accounts-I:** Profit and Loss Appropriation A/c and Capital A/c and Current A/c, Charge against Profit and Appropriation of Profit, Simple Problems.

**Unit-11: Depreciation Accounting:** Introduction, Meaning of Depreciation, Causes for Depreciation, Need for Depreciation, Computation of the Amount of Depreciation, Depreciation on Additions to Fixed Assets and Sale of Assets, Methods of Depreciation, Straight Line and Reducing Balance Method.

**Unit-12: Introduction to Company Accounts:** Introduction, Kinds of Companies, Formation of Companies, Share Capital, Issue of Shares, Under Subscription & Oversubscription, Issue of Shares at Premium, Share Forfeiture and Reissue, accounting treatment, Simple Problems.



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### **Reference Books:**

1. Accounting for Managers – Asish K. Bhattacharya; PHI.
2. Modern Accountancy-Amitabha Mukherjee & Mohammed Hanif; Tata McGraw-Hill.
3. Accounting & Finance for Managers – T. P. Ghosh; Taxmann.
4. Accounting for Management, Ashok Sehgal, Taxmann
5. Financial Accounting (Set of 2 volumes), Bhushan Kumar Goyal H.N Tiwari, Taxmann
6. Financial Accounting, Tulsian P. C., Pearson)
7. Financial Accounting, V. K. Goyal and Ruchi Goyal, PHI

### **Semester - II**

**Course Code: CC-04**

**Course Title: Business Statistics (6 Credit)**

**Theory: 60 Lectures**

**Unit-1: Introduction:** Definition of Statistics, Importance and scope of statistics, Limitations of Statistics; Types of Data, Important Sources of Secondary Data; Collection and Presentation of Data: Different Methods of collecting Primary Data: Text, Tabular and graphical Methods of Data presentation; Frequency Distribution, Diagrammatic Presentation of Frequency data.

**Unit-2: Measures of Central Tendency:** simple and Weighted Arithmetic Mean – Properties, Merits and Demits; Geometric Mean and harmonic Mean – Algebraic Properties, Merits and Demerits; Relationship among A.M., G.M. and H.M.; Median and Mode – Measures, Properties, Merits and Demits.

**Unit-3: Measures of Dispersion:** Range, Quartile Deviation, mean Absolute Deviation and Standard Deviation – their Merits, Demerits and Properties.

**Unit-4: Skewness and Kurtosis:** Concepts of Skewness and Kurtosis, Different Measures of Skewness and Kurtosis.

**Unit-5: Analysis of Bivariate Data:** Scatter Diagram, Pearson's Correlation Coefficient and its Properties; Spearman's Rank Correlation (in case of no tie) Simple Linear Regression and its Properties.

**Unit-6: Index Number:** Meaning, Types and Uses of index numbers; Problems in constructing index numbers; Methods of constructing price and quantity indices; Time reversal test and Factor reversal test of index numbers.

**Unit-7: Time Series Analysis:** Utility of Time Series Analysis; Causes of Variation in Time Series Data; Component of Time Series, Determination of Trend – Semi Average Method, Moving Average Method and Least Square Method for Linear Trend, Exponential Trend and Parabolic Trend.

**Unit-8: Probability Theory:** Basic Concepts; Classical and Frequency Definition of Probability and Their Limitations; Additive and Multiplicative Laws of Probability; Random Variable and Its Expectation and Variance.

### **Reference Books:**

1. Statistics – Sancheti and Kapoor; Sultan Chand & Sons.
2. Basic Statistics – Goon, Gupta and Dastupta; World press.
3. Fundamental of Statistics (vol. 1 and 2) Goon, Gupta and Dasgupta; World Press.
4. Statistical Methods (vol 1 and 2) – N.G. Das.
5. Mathematical and Statistics – Ajay Goel and Alka Goel; Taxmann.



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## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester - III**

**Course Code: CC-05**

**Course Title: Financial Management (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Financial Management:** Meaning, Scope, Functions, Significance; Objectives of Financial Management- Traditional (Profit Maximization) & Modern (Wealth/Value Maximization), Relationship of Financial Management with other related disciplines, Role of Chief Financial Officer.

**Unit-II: Time Value of Money:** Concept & Significance, Concept of Interest, Compounding & Discounting Techniques, Determination of present value and future value of cash flows (single, multiple, annuity and perpetuity).

**Unit-III: Sources of Finance:** Long- term & Short-term Sources, Special Sources-Lease financing & Venture Capital financing.

**Unit-IV: Cost of Capital:** Concept, Features, Significance, and Classification of cost of capital, Factors affecting cost of capital of a firm, Determination of cost of capital- Specific (viz. Debt, Preference, Equity, and Retained Earnings) & Weighted Average Cost of Capital, Weighted Marginal Cost of Capital.

**Unit-V: Capital Structure:** Concept, Components & Factors affecting capital structure of a firm, capital Structure vs. Financial Structure, Optimum Capital Structure: Concept & Features, Capital Structure Theories- Net Income, Net Operating Income, Traditional, Modigliani-Miller Approach, Capital Structure Planning Tools: EBIT- EPS Analysis, Financial Break- even point, Financial Indifference point.

**Unit-VI: Business Risk & Financial Risk:** Concept, Leverage- Concept & Significance, Types of Leverage- Operating, Financial and Combined, Combined effect of Operating & Financial leverage.

**Unit-VII: Capital Budgeting:** Concept, Significance, Techniques of Assessment-Traditional Techniques (Pay back Method, Average Rate of Return Method) & Discounted Techniques (Discounted pay – back, Net present Value, Internal Rate of Return, Terminal Value, profitability Index), Capital Rationing- Concept.

**Unit-VIII: Working Capital:** Meaning, Components, Classification & Factors affecting capital structure of a firm; Working Capital Cycle- Concept, Types, Determination; Estimation of working capital, Working Capital Management: Concept & Classification.

**Unit-IX: Fund Flow Statement:** Meaning of Fund, Definition of Fund Flow Statement, Advantages of Fund Flow Statement, Limitations of Fund Flow Statement, Preparation of Fund Flow Statement.

### **Reference Books:**

1. Financial Management: Theory and Practice, Eugene F. Brigham, Atlantic Publishers & Distributor
2. Analysis for Financial Management, Robert C. Higgins, Tata McGraw-Hill
3. Financial Management: Text, Problems and Cases, M. Y.Khan, Tata McGraw-Hill
4. Fundamentals of Financial Management, Prasanna Chandra, McGraw-Hill Education (India) Pvt. Ltd.
5. Financial Management: Core Concepts, Raymond M. Brooks, Pearson



# **BANKURA UNIVERSITY**

## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester - IV**

**Course Code: CC-06**

**Course Title: Marketing Management (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Introduction:** Nature, Scope and Importance of Marketing, Evolution of Marketing, Core marketing concepts, Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context), Recent Trends in Marketing in India.

**Unit- II: Segmentation, Targeting and Positioning:** Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning, Developing marketing opportunities and strategies. Marketing Information System and Marketing research.

**Unit-III: Developing the concept of marketing mix and managing the product:** Types of consumer and industrial products, Product relating decision, Product Line, Product Mix, Product Life cycle, New Product Development, Branding and Packaging Decisions.

**Unit-IV: Marketing of Services:** Unique Characteristics of Services, Marketing strategies for service firms –7Ps.

**Unit- V: Pricing:** Pricing considerations and approaches, Strategies and methods.

**Unit-VI: Distribution Channels:** Concept of Distribution Channel, Managing distribution channel, Factors influencing the channel of Distribution- Wholesaling and Retailing.

**Unit-VII: The Marketing Communication:** The communication process, developing effective communication, deciding on the marketing communication mix, Managing advertising, sales promotion and public relations (PR), managing the sales force.

**Unit-VIII: New Trends in Marketing:** Global Marketing, Direct marketing, Tele marketing, marketing on the Web.

### **Reference Books:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

### **Semester - III**

**Course Code: CC-07**

**Course Title: Business Economics (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Introduction to Business Economics:** Nature and scope of Business economics, Economic terms and concepts; Overview of Micro and Macro economics.



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**Unit- II: Demand and Supply:** Law of demand and Law of supply and its' exceptions, Elasticity of Demand: Price elasticity, Income elasticity and cross price elasticity of demand, Measurement of elasticity: Arc price elasticity, point price elasticity. Factors determining Demand elasticity, Demand forecasting: Importance and meaning, Different Revenue Concepts, Relations, concentrating AR, MR and price elasticity.

**Unit-III: Cost and Production:** Production Function, Law of variable proportions – Total Product, Average Product, Marginal Product and their relations. Isocost, Isoquant Lines and choice of optimum input combination; Return to scale; Cobb- Douglas Production function and its important properties, Cost function. Short run and long run costs, Different concepts of Cost and cost curves and classifications of cost,

**Unit-IV: Market Function:** Short run and Long run Equilibrium of the firm under perfect competition, Monopoly, price discrimination, Market equilibrium; Demand and Supply function.

**Unit- V: Overview of National Income:** Measurement of national income, circular flow of national income. Consumption function; saving function: Simple Keynesian Model- Equilibrium and Stability, Investment multiplier.

**Unit-VI: Money:** Definitions, Classification and functions of money. Different components of money supply. Classical Quantity and Keynesian liquidity preference theory.

**Unit-VII: Banking:** Functions of commercial Banks and central Bank, Credit creation of Commercial Banks, Monetary policies and their limitations.

### **Suggested Readings:**

1. An Introduction to Positive Economics- Lipsey, ELBS.
2. Managerial Economics : Hague, Longman
3. Modern Economic theory: Mukherjee, Vishwa Prakashan
4. Micro Economic Theory, Joydeb SarkhelBook Syndicate Pvt. Ltd,
5. Macro-Economic Theory, Joydeb SarkhelBook Syndicate Pvt. Ltd,
6. Managerial Economics, Harasankar Bhattacharyya and Joydeb Sarkhel,Book Syndicate Pvt. Ltd.

### **Semester - IV**

**Course Code: CC-08**

**Course Title: Human Resource Management (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: HRM Concept:** Nature, Scope, Objectives and importance of Human Resource Management, Evaluation of HRM, Roles, functions and qualities of human resource Manager, Difference between Human Resource Management and Personal Management.

**Unit- II: Human Resource Planning:** Meaning, Objective and Importance of Human Resource Planning (HRP), HRP Planning Process.

**Unit-III: Recruitment, Selection & Orientation:** Objective and sources of recruitment, Meaning and purpose of Selection, Selection Process, Steps in Selection, Selection Techniques and Induction.



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**Unit-IV: Training and Development:** Meaning, Importance and objective of Training, Steps in training, Organizing Training programmer, Training vs Development, Training needs assessment, Training methods, Evaluation of training programs, Meaning and objectives of Management Development, Techniques of Management Development, Career Planning.

**Unit- V: Performance Appraisal:** Concept, Features, Objective and methods of appraisal, Traditional and Modern methods, Problems with performance appraisal, Potential Appraisal.

**Unit-VI: Compensation Management:** Objective and scope of compensation management, Factors affecting compensation, Job evaluation- Concept and process, Methods of wage payment, Fringe benefits and incentive plans.

**Unit-VII: Industrial Relations:** Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline concept, aspect of discipline & Disciplinary procedure. Workers' participations in Management- Definition, objective and form, Collective bargaining: Concepts and forms.

**Unit-VIII: Human Resource Development:** Definition, Goals of HRD, HRD mechanisms or subsystems, Linkage between HRD mechanisms, process outcomes and organizational effectiveness and OD, HRD department and its task.

### **Reference Books:**

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

### **Semester - IV**

**Course Code: CC-09**

**Course Title: Production and Material Management (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Overview or Introduction of Production Management:** Historical Evaluation of Production Management, Concept of Production, Production System, Classification of Production System, Objectives and Scope of Production Management, Product and process Design.

**Unit- II: Production Planning & Control:** Production System, Types of Production, Need for PPC, Phases and functions of PPC, Capacity Planning: Measurement of Capacity, Process of Capacity Planning, Scheduling Principles and Types of Scheduling, Numerical problems on scheduling.

**Unit-III: Plant Location and Layout:** Introduction and meaning, Approaches to location, choice, selection, plant design ,Factors influencing Plant location, Plant layout-Objectives, Principles and types of layout, Advantages and limitations of each type of layout, Criteria for a good layout.

**Unit-IV: Work Study:** Introduction, Advantages, Method Study: Objectives, Scope, Steps or procedure involved in Method Study, Charts used in Method Study, Work Measurement: Objectives and Techniques, Time Study- Introduction and Meaning, Steps in Making Time Study- Introduction and Meaning, Steps in Making Time Study, Numerical problems on Work Management.





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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit- V: Inspection & Quality Control:** Need for Controlling Quality, Steps in Quality Control, Objectives and Benefits of Quality Control, Statistical Process Control: Control Charts- Characteristics, Benefits and Objectives of Control Charts, Quality Circles, Introduction to Total Quality Management (TQM) – Definition, Concept, Benefits.

**Unit-VI: Materials Management:** Introduction, Meaning and Scope, Role of Materials Management, Classes of Materials, Codification – Objectives, Advantages, Methodology, Standardization – Relevance, Definition, Specification, Advantages, Techniques.

**Unit-VII: Materials Planning:** Introduction to Planning, Definition, Advantages, Bills of Materials, Introduction to Material Requirement Planning (MRP), Purchasing- Objectives, Parameters, Procedure, Selection of Suppliers.

**Unit-VIII: Inventory Control:** Need for Inventory, Right quantity, Different Functions and Types, Inventory Control, Economic Order Quantity (EOQ): Concept, Just- in- Time (JIT) Inventory System, Numerical problems on EOQ.

### **Reference Books:**

1. Production and Operations Management – S. Anil Kumar, N. Suresh, New Age International Publishers.
2. Production and Operations Management- K. Ashwathappa, HPH
3. Purchasing and Materials Management – N K Nair – VIKAS
4. Purchasing and Materials Management – P. Gopalkrishnan, Tata McGraw Hill

### **Semester - III**

**Course Code: CC-10**

**Course Title: Legal Aspect of Business (6 Credit)**

**Theory: 60 Lectures**

**Unit-1: Introduction to Business Law:** Introduction, Meaning and Nature of Law, Sources of Indian Law, Legal Environment of Business, Mercantile Law, Some Basic Legal Concepts, Essentials of Law.

**Unit-2: Law of contract:** Introduction, Objectives, Formation of a Contract, Definition of a Valid Contract, Essential elements of a valid contract, Classification of contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract, Remedies for breach of contract agencies.

**Unit-3: Contracts of Guarantee and indemnity:** Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, and Surety.

**Unit-4: Contracts of Bailment and Pledge:** Introduction, Bailment and its Kinds, Definition of bailment, Kinds of bailment, Bailor and Bailee, Termination of Bailment, Finder of Lost Goods, Pledge or Pawn, Pledge by Non-owners, Pledgor and Pledgee

**Unit-5: Contract of Agency:** Introduction, Agent and Agency, Kinds of Agencies, Classification of Agents, Duties and Rights of Agents, Principal's Duties to the Agent and his Liability to Third Parties, Personal Liability of Agent, Termination of Agency, Power of Attorney

**Unit-6: Law of Sales of Goods:** Contract of sale, Goods and their classification, Meaning of price, Conditions and Warranties, transfer of property in goods, Transfer of title by non-owners, Performance of a contract of sale, Unpaid seller and his rights, Remedies for breach of contract



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-7: Law of Partnership:** Introduction, Meaning and Nature of Partnerships, Rights and duties of a partners, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Changes in a Firm, Dissolution

**Unit-8: Law of Negotiable Instruments:** Negotiable instruments, Definition and characteristics Promissory notes, Bills of exchange, Cheques, Negotiation, Presentment, Dishonor, Crossing of cheques, Paying banker.

**Unit-9: Banking & Insurance Law:** Introduction, Control and Regulation of Banking, Insurance in India, Regulation of Insurance Sector

**Unit-10: Consumer Protection Act:** Introduction, Definitions, objectives, features, Rights of Consumers, Nature and Scope of Complaints, Remedies Available to Consumers

**Unit-11: The Foreign Exchange Management Act:** Introduction, Definitions, overview of Regulation and Management of Foreign Exchange.

**Unit-12: The Company's Act:** Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors: Definition, types, appointment, powers, functions and duties, General Meetings and Proceedings, Auditor, Winding up.

**Unit-13: Intellectual Property Laws:** Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents, Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement.

### **Reference Books:**

1. Element of Company Law – N. D. Kapoor; Sultan Chand.
2. Elements of Business and Eco. Laws –N. D. Kapoor; Sultan Chand.
3. Taxman's – Guide to Foreign Exchange Management Act.
4. Commercial Law including Company Law – Sen and Mitra; World Press.
5. Student's Guide to Company Law – A.K. Majumdar and G.K. Kapoor; Taxman.

### **Semester - V**

**Course Code: CC-11**

**Course Title: Ethics & Corporate Social Responsibility (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Business Ethics:** Meaning of ethics, why ethical problems occur in business, Ethical principles in business, Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

**Unit- II: Values:** Concept, Ethics and Values, Personal values, Social Values, Moral Values, Spiritual Values, Values and Behavior.

**Unit-III: Corporate social responsibility:** Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report, Indian perspective of corporate social responsibility.



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-IV: Corporate governance:** Concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

**Unit- V: Theories of ethics and moral development:** Traditional Ethical Theories: Ethical Egoism, Ethics of Duties, Ethics of Rights and Justice, Contemporary Ethical Theories: Virtue Ethics, Feminist Ethics, Normative Theories of Business Ethics: Stockholder Theory, Stakeholder Theory, Social Contract Theory, Psychological Theories of Moral Development: Reflection on Personal Experiences of Moral Development, Lawrence Kohlberg's Theory of Moral Development, Carol Gilligan's Theory of Moral Development, Ethics of Care and Relationship.

**Unit-VI: Role of auditors in enhancing corporate governance:** Duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing, Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring.

### **Reference Books:**

1. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing

### **Semester - V**

**Course Code: CC-12**

**Course Title: Operation Research (6 Credit)**

**Theory: 60 Lectures**

**Unit-1: Introduction:** Historical Development: Definitions of OR; Nature and scope of Study; Phases of OR; Classification of OR models; Methodology of OR.

**Unit-2: Linear programming:** Assumptions, Basic concepts; LP Formulation Graphical Solution – Feasible Region, Optimum Solution, special cases (unbounded solutions, infeasible solution and Alternative optima). Applications, Advantages, Limitations

**Unit-3:** Standard Form, Canonical form and Simplex method – maximization case, minimization case.

**Unit-4: Transportation Problem:** Transportation tableau, Mathematical Form, Methods for Finding Initial basic Feasible Solution – North West Corner Rule, Least Cost Method, VAM; Test for Optimality – MODI Method.

**Unit-5: Assignment Problem:** Mathematical Statement of Problem, Comparison with Transportation Problem; Solution of Assignment Problem – Hungarian Methods.

**Unit-6: Game Theory:** Introduction; Two – person zero – some Games; Games with saddle Point – Pure Strategies; Rules of Dominances.



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit 7: Decision Theory:** Steps in Decision Theory Approach; Types of Decision Making Environments; Decision Making Under Risk – Expected Monetary Value, Expected Opportunity loss; Decision Making Under Uncertainty – Criterion of optimism, Criterion of Pessimism, Laplace Criterion, Criterion on Regret.

**Unit 8: Network Analysis (PERT and CPM):** Introduction; Network Construction; Critical Path Analysis – Forward Pass, Backward Pass and Float of an Activity and Event, Critical Path, Estimation of Project Completion Time.

### **Reference Books:**

1. Operations Research; Theory and Applications – J. K. Sharma; Macmillan.
2. Operation Research – P. K. Gupta and D. S. Hira; S. Chand.
3. Quantitative Technique in Management – N. D. Vhora; Tata McGraw Hill.
4. Operation Research – K. Swarup, P. K. Gupta and M. Mohan; Sultan Chand

### **Semester - VI**

**Course Code: CC-13**

**Course Title: Strategic Management (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Strategy and Strategic Management:** Basic concept of strategic management, conceptual issues, Strategic Management Process, Mission, Vision, Objectives, Impact of globalization, Strategic Decision Making.

**Unit- II: Levels of strategy:** Functional-Level Strategy, Business-Level Strategy and Corporate-Level Strategy.

**Unit-III: Strategy Formulation & Environmental Analysis:** Concept and Issues, Environmental factors, Synthesis of External Factors, Concept of industry, industry life-cycle analysis, macro environment, SWOT analysis– Internal & External Environmental Analysis, Analyzing Companies Resource in Competitive Position- Concept of Stretch, Leverage and Fit, Strategic Analysis and Choice, Porter’s Five Forces Model, Concept of Value Chain, Grand Strategies, Porter’s Generic Strategies, Strategies for Competing in Global Markets.

**Unit-IV: Strategic Options:** Alternative grand strategies, Stability, Growth, Retrenchment and combinations, Mergers, Acquisition, Joint Ventures.

**Unit- V: Choice of Strategy:** Process of Strategic choice, Portfolio Analysis, Conceptual issues and BCG Matrix, Role of board of directors from a Strategic management perspective.

**Unit-VI: Strategy Implementation:** Overview, issues, Interrelationship between Formulation and Implementation – Important Issues in Strategy Implementation, Resource Allocation, Leadership Implementation - Structural considerations.

**Unit-VII: Strategy Implementation Functional Strategies:** Marketing, Human Resources, Production / Operations and R & D, Finance / Accounting and other issues: Basic concept, Basic Idea about strategy evaluation.

**Unit-VIII:** Case studies.

### **Reference Books:**

1. Business Policy and Strategic Management - L. R. Jauch and W.F. Glueck, McGraw Hill, New York
2. Strategic Management: Concepts & Cases - Fred R. David, Pearson Education.
3. Strategic Management: Concepts and Experiments ~ L. W. Rue and P.G. Holland, McGraw - Hill, New York.



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## **Draft CBCS Syllabus for BBA (Hons.)**

4. Concepts in Strategic Management and Business Policy - J. D. Hunger, T. L. Wheelan and K. Rangarajan, Pearson Education.
5. Discourses on strategic Management - D. Roy, Asian Publications.
6. Strategic Management - Francis Cherunilam, Himalaya Publishing House.
7. Business Policy and Strategic Management - Azhar Kazmi, Tata McGraw Hill.

### **Semester - VI**

**Course Code: CC-14**

**Course Title: Major Project & Viva-Voce (6 Credit)**

**No of Days: Minimum of 60 Days**

## **Bachelor of Business Administration**

### **GUIDELINES FOR PROJECT COURSE**

#### **GUIDELINES FOR PROJECT**

##### **Objective**

The objective of the project course is to help the student develop ability to apply multi-disciplinary concepts, tools and techniques to solve organizational problems.

##### **1) Type of Project**

The project may be from any one of the following types and preferably from your area of specialization:

- i) Comprehensive case study (covering single organization/multifunctional area problem, formulation, analysis and recommendations).
- ii) Inter-organizational study aimed at inter-organizational comparison/validation of theory/survey of management practices.
- iii) Field study (empirical study).

#### **PROJECT PROPOSAL (SYNOPSIS)**

##### **2) Proposal Formulation**

Proposal of the project should be prepared in consultation with the guide and be sent to the Head of the Department of the respective college.

The Proposal must have the following components:

- a) Proper Project Proposal Proforma duly signed by the student and the guide with dates.
- b) Bio-data of the Guide-A detailed bio data of the guide (duly signed, in original, by the guide along with date).

The bio data of the guide must have the following information in absolutely unambiguous manner:

- Name and Date of Birth of the guide.



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- Full Address and contact numbers of residence and current work place.
  - Detailed Educational Qualifications-clearly mentioning the Degrees (with specialization), name and address of the University/ Institution and the year of award of degree/qualification.
  - Detailed work experience, stated clearly in chronological order having details of the designation, period, name and contactable address of the organizations.
  - Any other information relevant for assessment of the eligibility of the guide. You may also attach current business card of the proposed guide.
- c) The Proposal of the proposed Project should essentially have the following:
- i) Introduction, brief background and Rationale of the topic chosen for the project.
  - ii) Statement of the problem.
  - iii) Objectives (clearly stated in behavioral terms).
  - iv) Research Methodology:
    - Research Design
    - Nature and source of data/information to be collected.
    - Sample and sampling technique. Rationale of chosen organization and the sample.
    - Tools and Techniques to be used for data collection-details of the tools/questionnaire to be used and its relevance with the objectives of the project.
    - Method/s to be used for data collection.
    - Data handling and analysis- organization and analysis of data. Statistical tools to be used for analysis. Relevance of statistical tools with the objectives of the project.
    - Findings and conclusions.
  - v) Limitation of the proposed project, if any.
  - vi) Future direction for further research (optional).
  - vii) Any other relevant detail which will help better appreciation and understanding of the project proposal.
- 3) Eligible Project Guide
- i) Management Faculty of the respective college.
  - ii) Academic Counselors of Management Programme having relevant experience.
  - iii) Professionals holding Masters' degree in Management having a minimum of 5 years of experience in the relevant area.

Please note that spouse, direct relatives, and blood relations are not permitted to be the guide.

In case the proposed guide is not approved by the Faculty, the student shall be advised so, and in such cases the student should change the guide and submit the project proposal afresh with the signature of the new guide, as it will be considered as a new proposal.

Similarly if a student wants to change his/her guide for any reason, she/he would be required to submit the project proposal along with the signature of the new guide on a new project proposal proforma, as it would be considered as a new proposal.

At any given point of time a guide is not permitted to guide more than five students.

Note : Students are advised to select guides who are active professionals in the relevant area of the selected topic, i.e. if the topic is in the area of Finance, the guide should be a specialist in Finance and so on. Project Guides are also requested to restrict guiding projects in their core specialization area only.

#### 4) Project Proposal Submission and Approval



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After selection of the guide and finalizing the topic, student should send the Project Proposal Proforma along with one copy of the proposal and Bio-data of the guide to HEAD OF THE DEPARTMENT of the respective college.

Proposals incomplete in any respect will not be accepted. Students are advised to retain a copy of the proposal. Proposals not accompanying a complete and signed Bio-Data of guide (as per details given above) will not be considered.

### 5) Communication of Approval

A written communication regarding the approval/non-approval of the project proposal will be sent to the student within 15 days(excluding the vacation period of the faculty) of the receipt of the proposal in the School.

### 6) Resubmission of Project Proposal

In case of non-approval of the proposal the comments/suggestions for reformulating the project proposal will be communicated to the student. In such case the revised project proposal should be submitted along with fresh project proposal proforma.

## **PROJECTREPORT**

### 7) Formulation

The length of the report may be about 50 to 60 1.15 spaced typed pages not exceeding approximately 10,000 words (excluding appendices and exhibits). However 10% variation on either side is permissible.

The Project Report must have the following:

- i. Cover Page – must have the name and enrolment no. of the student and the name of the guide, along with the title of the Project.
- ii. Student's Declaration
- iii. Certificate from the Company
- iv. Certificate from the Guide
- v. Acknowledgements
- vi. Executive Summary
- vii. Index.
- viii. Introduction to the topic.
- ix. Theoretical Perspective.
- x. Objective and Scope of the Project.
- xi. Research Methodology:
  - Research Design
  - Nature and source of data/information to be collected.
  - Sample and sampling technique. Rationale of chosen organization and the sample.
  - Tools and Techniques to be used for data collection-details of the tools/questionnaire to be used and its relevance with the objectives of the project.
  - Method/s to be used for data collection.
  - Data handling and analysis- organization and analysis of data. Statistical tools to be used for analysis. Relevance of statistical tools with the objectives of the project.
- xii. Findings & Analysis
- xiii. Conclusions
- xiv. Recommendations / Suggestions



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- xv. Limitations of the Study
- xvi. Bibliography
- xvii. Annexure
  - Questionnaire (If Applicable)
  - Miscellaneous.

Note: Research Methodology of the Project Report must have elaborate detail of all the components of the methodology.

Two hard copies of the project report is to be submitted to the HEAD OF THE DEPARTMENT of the respective college.

Note: The project duration should be more than 60 days.

Viva-Voce

A student has to appear for a Viva-Voce.

### **SOME IMPORTANT NOTES WHILE PREPARING THE PROJECT REPORT**

- i) The Project Report should be submitted in original in A-4 Size (29 x 20 cm).
- ii) Before binding the Project report the student should ensure that it contains the approved Project Proposal Proforma and an originality certificate duly signed by the Student and Guide.
- iii) If any Project Report is received in the absence of the above inclusions, the same will be returned to the students for compliance.
- iv) Students should keep a copy of the Project Report with them. The Project Report will not be returned to the student after evaluation.





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### *STUDENT DECLARATION*

(On plain paper)

This is to certify that I have completed the Project titled“(title of the project)” under the guidance of “(name of the guide)” in partial fulfillment of the requirement for the award of Degree of Bachelor of Business Administration at “(college name)”. This is an original piece of work & I have not submitted it earlier elsewhere.

*Date:*

*Signature:*

**Place:**

**Name:**

**University roll No.:**



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### **CERTIFICATE FROM THE INSTITUTE GUIDE**

This is to certify that the project titled "" is an academic work done by "" submitted in the partial fulfillment of the requirement for the award of the degree of Bachelor of Business Administration at "(College Name)", under my guidance & direction.

To the best of my knowledge and belief the data & information presented by him/her in the project has not been submitted earlier.

*Signature* :

**Name of the Faculty**

**: Designation** :



# **BANKURA UNIVERSITY**

## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester –V**

**Course Code: DSE-01 (FM: Elective-I)**

**Course Title: Cost & Management Accounting**

**Theory: 60 Lectures**

**Unit-1: Concept, Nature, Scope, Objectives and Functions of Cost Accounting and Management Accounting:** Comparison among Cost Accounting, Management Accounting and Financial Accounting, Cost Unit and Cost Centre — Concept, Classification & Difference, Methods and Techniques of Costing, Installation of a Cost Accounting System.

**Unit-2: Material Control:** Planned Purchasing System, Perpetual & Periodic Inventory Systems - Concept & Difference, Bin Card and Stores Ledger - Concept & Difference, Stock Levels - Concept & Determination, Pricing of material issues - FIFO, LIFO, Simple & Weighted Average methods, Selective Material Control Systems — ABC, JIT, VED, FSN, Material losses - Concept and Classification.

**Unit-3: Definition, Classification, Accounting and Control of Overheads:** Allocation, Apportionment and Re-apportionment of Overheads, Determination of Overhead Recovery Rates, Under and Over absorption of Overhead - Concept and Accounting Treatments.

**Unit-4: Job Costing:** Concept, Features, Applicability and Job Cost Sheet, Contract Costing Concept, Features, Applicability, Preparation of Contract Account and other related accounts, Determination of Profit or Loss on incomplete contract, Presentation of Contract particulars in the Balance Sheet, Treatment of Retention money, Escalation Clause, Cost Plus Contract- Concept.

**Unit-5: Process Costing:** Concept, Features & Applicability, Preparation of Process Accounts (excluding application of Equivalent Production, Inter Process Profit, Joint Product, By-Product), Process Losses — Concept, Types (viz. Normal & Abnormal), Process Gain - Concept and Accounting Treatment.

**Unit-6: Concept of Budget:** Budgeting, Budgetary Control, Objectives, Advantages and Limitations of Budget and Budgetary Control, Principal Budget Factor - Concept & Significance, Classification of Budgets, Preparation of Cash Budget and Flexible Budget.

**Unit-7: Marginal Cost:** Concept, Marginal Costing - Concept and Features, Differences between Marginal Costing and Absorption Costing, Marginal Cost Equation, CVP Analysis - Concept, Assumptions, Computation of Contribution, Profit-Volume Ratio, Break-even Analysis - Computation of Break Even Point & Margin of Safety, Break-even Chart & Contribution Chart.

### **Reference Books:**

1. Cost Accounting ~ Saxena, V. K. and Vashist, C.D., Sultan Chand & Sons. Cost Accounting - Jain, S.P. and Narang, K. L., Kalyani Publishers.
2. Student's Guide to Cost and Management Accounting - Kishore, R. M., Taxmann.
3. Cost Accounting: Jawahar Lal, Tata Mc Graw Hill.
4. Principles and Practice of Cost Accounting - Bhattacharyya, PHI.
5. Cost & Management Accounting - Arora, M. N., Vikas Publishing House.

### **Semester –V**

**Course Code: DSE-01 (MM: Elective-I)**

**Course Title: Sales and Distribution Management**

**Theory: 60 Lectures**



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**Unit-I: Introduction to Sales Management:** Nature, role and importance, Sales force structure and Size management process, Sales Management functions selling Process, different techniques of handling customer objections and closing the sales, follow-up.

**Unit-II: Sales Organization:** Formal, Informal, horizontal, vertical, centralized, decentralized, geographic, customer, product, combination, organizations, Sales Territory: Size allocation and designing sales territory.

**Unit-III: Sales Forecasting & market demand:** Importance, forecasting process, Planning and recruitment of sales force, Job analysis specification, Job description, sources of recruitment, selection of sales person, Sales training, objective, designing training programme.

**Unit-IV: Sales force Management and Motivation:** Nature, Importance, factor's influencing the motivation - of - sales – force, Determination of Sales Force Size, Compensations: Types, compensations plan.

**Unit- V: Evaluation of sales forces performance:** Qualitative and quantitative bases to evaluate Sales force control and budget.

**Unit-VI: Retailing and Whole Selling:** Retail types, developing and implementing merchandise strategy, strategies in retain outlet, whole selling Functions, types, marketing trend.

**Unit-VII: Distributions channel:** Importance, types, channel strategy Market Logistic: objective, planning customer oriented inventory management decision, transportation decision.

### **Reference Books:**

1. Sales and Distribution Management — Tapan Panda and Sachdev, Oxford Publications.
2. Marketing Management ~ analysis, planning and control, Philip Kotler, Prentice hall of India Ltd.
3. Sales Management: E. M. Johnson, D. L. Kurtz, E. E. Scharuing, McGraw Hill.

### **Semester –V**

**Course Code: DSE-01(HRM: Elective-I)**

**Course Title: Industrial Relations & Industrial Laws**

**Theory: 60 Lectures**

**Unit-1: Industrial Relations:** Meaning, Characteristics, Objectives and Factors, Meaning of Industrial relations Characteristics and objectives of Industrial relations - Factor of Industrial relations Industrial relations Prerequisites for sound industrial relations, industrial relations - Importance of harmonious industrial relations.

**Unit-2: Industrial Disputes:** Concept, Forms, Settlement and Prevention of industrial disputes, Meanings, Concept of industrial dispute and industrial conflicts- Forms of industrial dispute - causes of industrial dispute - Methods for prevention and settlement of industrial dispute.

**Unit-3: Trade Unionism:** Concept, approaches and problems of trade union, Concept, Objectives and factions of trade unions - approach to trade union — Growth and problems of trade union movement in India. Regulations of Trade unions, Industrial Dispute and standing orders: The Trade Unions Act 1926:



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-4: Workers' Participation in Management:** Concept, objective and forms of workers participations in management- Various forms of workers participations in management — New Scheme of workers' participations in management - Prerequisites for workers' participation in management.

**Unit-5: The Industrial Dispute Act 1947:** Settlement of Industrial disputes, strikes, lockout, gherao — Layoff, retrenchment, closure, discharge, dismissal.

**Unit-6: The Industrial Employment (standing orders) Act, 1946:** - Concept and nature of Standing Order - Scope and Coverage of the Act — Certification process — its operation and binding effect - Modification and temperance application of Model Standing Orders.

### **Reference Books:**

1. Industrial Relations and Labour Laws- S. C. Srivastava, Vikas Publishing House Pvt. Ltd., New Delhi, 2007.
2. Industrial Relations: Text and Cases— A. K. Ghosh, Manas Publications, New Delhi.
3. Dynamics of Industrial Relations — C. B. Mamoria et al, New Delhi, 2003.
4. Industrial relations - Emerging Paradigms - B. D. Singh, Excel Books, New Delhi, 2004.
5. Industrial Relations: Concepts and Issues- T. N. Chhabra & R. K. Suri, Dhanpat Rai & Co. (P) Ltd., 2005.

### **Semester –V**

**Course Code: DSE-01 (SM: Elective–I)**

**Course Title: System Analysis and Design**

**Theory: 60 Lectures**

**Unit-I: Introduction:** System concept, Characteristics of a System, Types of a System, System stakeholders – System Owner, System User – Internal system user and External System user, System Designer, System Analyst, Jobs of System analyst.

**Unit-II: System Development Process:** Introduction, Capability Maturity Model, System Life, Cycle versus Development Methodology, Principles of System Development, SDLC – problem definition, Feasibility Study

**Unit-III: System analysis-I:** System design, System construction, Implementation, Post Implementation review, System maintenance, System Development Strategies – Model driven development strategy and Rapid Application development strategy.

**Unit-IV: System Analysis-II:** System analysis – meaning, objective, Need for system analysis, System analysis approaches - Model driven analysis, structured analysis.

**Unit-V: Object Oriented Analysis:** Meaning, Prototyping, Rapid architected analysis, Requirement discovery analysis and BPR, Procedure of analyzing the existing system.

**Unit-VI: Data Modeling and Analysis:** Entity–Relationship Data Modeling, Entity, Attribute, Relationship, Type of Relationship, Cardinality, Draw E-R Diagram.

**Unit-VII: Process Modeling:** Definition of System Modeling, Differentiate 10 LH Logical and Physical System Model, DFD- DFD symbols, process, data store, external entities, dataflow, Describing a System by DFDs, Logical Vs Physical function of a System, Converting physical DFD to logical DFD, Draw DFD of a System.



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**Unit-VIII: System Design:** Definition, Objectives, Steps of System Design – Output design, Input design, Process design, Data specification, Procedure design, detailed design and implementation.

### **Reference Books:**

1. System Analysis and Design Method – Jeffrey L. Whitten & Lonnie D. Bentley, Tata Mc Graw Hill.
2. System Analysis and Design – I. T. Hawryskiewycz, PHI
3. Analysis and Design of Systems – James A. Senn, Tata Mc Graw Hill.
4. System Analysis and Design – E. M. Awad.
5. System Analysis and Design – Kendall, Pearson Education.

### **Semester –V**

#### **Course Code: DSE-02 (FM: Elective-II)**

#### **Course Title: Taxation**

#### **Theory: 60 Lectures**

**Unit-1: Basic Concepts:** Direct Tax, Indirect Tax, Union/ Central & State-level Taxes, Assesse, Person, Previous Year, Assessment Year, Income, Sources of Income, Heads of Income, Deductions, Exemptions, Gross Total Income, Total/Taxable Income, Tax Planning, Tax Evasion, Tax Avoidance.

**Unit-2: Residential Status of individual:** Concept, Significance, Types & Determination, Incidence or Scope of Taxation.

**Unit-3: Direct Tax: Basics of income tax:** assessment year, previous year, person, assessee, charge of income tax, residential status and incidence of tax, income deemed to accrue or arise in India, exempted income; income tax authorities; **Income under different Heads:** Income under the head 'salaries'; Income under the head 'income from house property'; Income under the head 'profits and gains of business or profession'; Capital gains; Income from other sources. **Computation of Tax Liability:** Set-Off and Carry Forward of losses, Deductions from Gross Total Income, Deduction from Gross Total Income. **Business Tax Procedure:** Advance tax liability, Due Date for payment of Advance Tax, Applicability of TDS, TDS Rate, Income Tax Return forms for different types of assessee.

**Unit-4: Indirect Tax: Introduction to Indirect Tax:** Pre-GST indirect tax structure in India; Constitution and GST, Key terms definition; Goods, Services, Supplier, Supply, Deemed Supply, Exempt Supply, Aggregate Turnover, Business, Place of Business, Capital Goods, Consideration, E-Commerce, Input Service Distributor, Reverse Charge. **Registration & Levy and Collection of Tax:** Person liable to registration, person not liable for registration, Compulsory registration in certain cases, Procedure for registration, Cancellation or suspension of Registration, Scope of Supply, Tax liability on Composition and mixed supplies, levy and collection

### **Reference Books:**

1. Students' Guide to Income Tax including GST - Vinod K. Singhanian and Monica Singhanian, Taxmann.
2. Corporate Tax Planning and Business Tax Procedures - Vinod K. Singhanian and Monica Singhanian, Taxmann.
3. Systematic Approach to Income Tax - G. Ahuja & R. Gupta, Bharat Law House. .
4. Law & Practice of Direct & Indirect Taxes --- C. H. Sengupta, Dey Book Concern.
5. Income Tax with Indirect Tax - S. Mundhra & V. Mundhra, Law Point.



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## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester –V**

**Course Code: DSE-02 (MM: Elective-II)**

**Course Title: Integrated Marketing Communication**

**Theory: 60 Lectures**

**Unit-I: Introduction to Advertising:** Meaning, objectives its role and functions, types & classification of advertisement

**Unit- II: Marketing Mix and Promotion Mix:** Integrated Marketing Communication (IMC)- Concept, Developing an IMC plan based on promotional mix of a firm.

**Unit-III: Overview of Advertising Management:** Choosing an advertising agency, advertising planning and research, the roles of advertising accounts, executives, and the communication budget.

**Unit-IV: Advertising Design:** Advertising theories, advertising appeal, advertising executional frameworks, creating an advertisement, advertising media selection and types.

**Unit- V:Trade and Consumer Sales Promotions:** The nature and objectives of trade promotion, types of trade promotion, trade allowances, trade contest, trade incentives, training programme, vendor support programme, promotion, types of consumer promotion, coupons, premiums, contests, sweepstakes, refunds, rebates, sampling, bonus pack, price off.

**Unit-VI: Personal Selling:** Definition, steps in personal selling process, retain selling, business to business selling, principles of personal selling, personal selling in International market.

**Unit-VII: Public Relation:** Definition, publics on PR, PR tools, jobs of PR executives and PR agency, Sponsorship and event management.

**Unit-VIII: Corporate Image and Brand management:** Corporate image component, promoting the desired images and corporate names and logos, Branding: brand equity, extension, co-branding.

### **Reference Books:**

1. Integrated advertising, promotion and marketing communication, 2<sup>nd</sup> ed. - B. Donald and K. E. Clow, Prentice Hall, New Delhi.
2. Advertising management ~ A. A. David and M.G. John, Prentice Hall of India, New Delhi.
3. Advertising and Sales Promotion ~ Kazmi, M.M.S. and Batra, K.S., Excel Books, New Delhi.
4. Public Relation Today in the Indian Context - Ghosh, Suri, Rupa Publication, Kolkata.

### **Semester –V**

**Course Code: DSE-02(HRM: Elective-II)**

**Course Title: Human Resource Development**

**Theory: 60 Lectures**

**Unit-1: Concept, Scope and Significance of Human Resource Development-** HRD sub- system - Characteristics of HRD Culture - Types of Organizational Culture - OCTAPACE culture - Meaning, objectives and benefits of quality circles in business organizations.

**Unit-2: Training:** Concept, importance and need for training - Training vs. Development - Issues in identifying training needs — Structure and functions of Training department - Role, Responsibilities and Challenges of Training Managers.



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-3: Training methods:** On the job and off the job training methods types, importance and application - merits and demerits of each method- Training Evaluation: Basic Issues.

**Unit-4: Management Development:** Concept and importance, nature and strategies of management development- objectives and need for management development, Management development programmes- types, importance and methods — merits and demerits of each method.

**Unit-5: Potential Appraisal, Career Planning and Development:** Concept and Importance — Potential Appraisal, Issues and Principles -Steps, Advantages and Limitations of Career planning — Career Anchors - Career Development cycles — Career Need Assessment and Opportunities — Experiences in Career planning — Succession Planning.

**Unit-6: Performance Management:** Conceptual - Difference between Performance Appraisal and Performance Management- Performance Appraisal Methods - Forced Distribution -Paired Comparison - Check List - Critical Incident - Graphic Rating Scale - BARS - MBO - Human Resource Accounting - 360 degree Feedback - Definition & uses of 360 degree feedback - Rationale for 360 degree feedback — Advantage and disadvantage of 360 degree.

**Unit-7: Organization Development and change:** Conceptual Issues—Model of Planned change-Designing an Intervention Strategy: Issues and Considerations—Types of Interventions: Basic concept of each type of Intervention.

### **Reference Books:**

1. A handbook of Human Resource Management Practices — Michael Armstrong, Kogan Page.
2. Human Resource Development - P. C. Tripathi, Sultan Chand.
3. Human Resource Management - Biswajeet Pattanayak, Prentice Hall of India.
4. Human Resource Development: Strategic Approaches and Experiences-B. L. Mathur, Arihant Publishers.
5. Human Resource Development: A Value-based Approach - B. R. Madan.
6. Human Resource Development- Jon Werner, Randy DeSimone, South-Western Cengage Learning.The
7. Human Resource Development: The Indian Experience - D.M.Silvera, News India Publications, New Delhi.
8. Recent Experiences in HRD - T.V.Rao & D.F.Pereira, Oxford & IBH, New Delhi.
9. Human Resource Management: Text with Cases, A.K. Ghosh, Manas Publication.

### **Semester –V**

**Course Code: DSE-02 (SM: Elective-II)**

**Course Title: Decision Support System**

**Theory: 60 Lectures**

**Unit-I: Decision and Decision Making:** Decision making concept, Decision methods, Tools and Procedures, Rational Decision making, Problems in making rational decision, Decision making system, Types of decision, Nature of decision.

**Unit-II: Decision Making Process:** Laws of requisite variety, Phases of decision making process (Simon's Model) – Intelligence Phase – Problem identification, Classification, Decomposition and Ownership

**Unit-III: Design Phase:** Modeling, Quantitative Models: Component, Structure, Principle of choice criterion, Normative Models, Descriptive Models, Developing Alternatives, Predicting Outcomes, Measuring Outcomes and Scenarios, Choice Phase – Search Approaches – Analytical approach, Blind & Heuristic approach, Evaluation – Sensitivity Analysis and What – If Analysis, Organizational Decision Making Concept.





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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-IV: Decision Support System (DSS):** What is DSS, DSS characteristics, DSS Classifications, Components of DSS – Database Management System – Model Base Management System – Model base, Modeling Language, Model execution & integration?

**Unit-V: DSS Models:** Static and Dynamic DSS Models, Examples of Behavioral Models, Management Science Models, Project Planning and Control Models, Operations Research Models and Inventory Control Models, User Interface Subsystem, DSS and Web Connection.

**Unit-VI: Group Decision Support System (GDSS):** Concept of Group Decision Making, Definition of GDSS, Tools, Advantages and Uses of GDSS.

**Unit-VII: Knowledge Base Expert System (KBES):** Concept of Knowledge management, Definition of Knowledge, Knowledge Types and Components, Cyclic Model of Knowledge Management.

**Unit: Artificial Intelligence (AI):** Concept and Definition of Artificial Intelligence, Symbolic processing, Heuristics, Inferencing, Pattern Matching and Knowledge Processing, Differences between AI and Natural Intelligence, Concept of KBES (Knowledge Base Expert System), Concept of Knowledge Presentation, Semantic Network, Production Rules, Frames.

### **Reference Books:**

1. Decision Support System and Intelligent System – Efraim Turban and Jay E. Aronson.
2. Management Information System – W. S. Jawadekar.
3. Decision Support – M. W. Davis.
4. Decision Support and Expert System – E. Turban. 5. Decision Support System – R. Jayashankar.

### **Semester –VI**

**Course Code: DSE-03(FM: Elective-III)**

**Course Title: Security Analysis and Portfolio Management**

**Theory: 60 Lectures**

### **SECURITY ANALYSIS:**

**Unit – I: Stock Market Behaviour:** Efficient market theory – Basic concepts, Random Walk Theory, Weak form Efficiency Market Hypothesis, Semi strong, Strong, Market inefficiencies

**Unit – II: Fundamental Analysis:** Economy, Industry and Company analysis

**Unit – III: Technical Analysis:** Dow Theory, Support & resistance level, bar and line charts, relative strength analysis, market breadth.

**Unit – IV: Bond valuation:** Bond valuation, yield to maturity, bond return, bond value theorems, term structure and Put crest rate (yield curve).

**Unit – V: Stock return and valuation:** Anticipated return, PV of the return, multiple year holding period, constant growth model, three phase model, P/E ratio.

**Unit – VI: Risk:** Risk measurement, types of investors, systematic and unsystematic risk, characteristics regression line (Beta & Standard Deviation).



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit – VII: Derivatives:** Concept of forwards, futures, valuation of futures, Options – Types of options, Problems on call and put options with different strategies, Black Scholes Option pricing model Ind AS 32 – Financial Instruments.

### **PORTFOLIO MANAGEMENT:**

**Unit – VIII: Portfolio construction:** Objectives- selection of portfolio.

**Unit – IX: Portfolio Construction using Markowitz Model:** Portfolio return, portfolio risk co-efficient of variance, co-variance, correlation coefficient, correlation and diversification, minimum risk portfolio, utility analysis and indifference map.

**Unit – X: Models:** Sharpe Index Model, Capital Asset Pricing Model (CAPM) and assumption, Security and Capital market line, arbitrage pricing model.

**Unit – XI: Portfolio Evaluation:** Mutual fund and measurement of its performance --Sharpe performance index, Treynor's index, Jensen's Performance index, (Theory and problems).

### **Reference Books:**

1. Prasanna Chandra - Investment Analysis and Portfolio Management – McGraw hill
2. Kevin - Portfolio Management 2nd Edition (Paperback)- PHI
3. Alex. K Mathews & K. Sasidharan - Security Analysis and Portfolio Management 1<sup>st</sup> Edition (Paperback) – McGrawhill
4. M. Ranganatham & R. Madhumathi - Security Analysis and Portfolio Management 2<sup>nd</sup> Edition (Paperback) – Pearson
5. Richard O. Michaud - Efficient Asset Management: A Practical Guide to Stock Portfolio Optimization and Asset Allocation [With CDROM] 0002 Edition (Hardcover) – OUP
6. Hull – Introduction to Options and Futures – Pearson India

### **Semester –VI**

**Course Code: DSE-03 (MM: Elective-III)**

**Course Title: Marketing of Services**

**Theory: 60 Lectures**

**Unit-I: Introducing Service Marketing:** The nature of Services Marketing Introduction, Definition and Characteristics of Services, Classification of Services, The services environment, evolution of services.

**Unit- II: Segmentation, Targeting and Positioning:** Strategic Aspects of Services Marketing, Segment Selection or targeting a few Segments, Positioning a Service in the Marketplace, Targeting Customers and Building Relationships, Importance of Services Marketing in Indian Economy, Growth of service sector in Indian Economy.

**Unit-III: The Services Marketing Mix:** Service Product, Service Products, Bundled with Conventional Products and Standalone, Service Life Cycle, Service Design: A General Framework, Service quality issues and the human dimension in Services, Customer loyalty and profitability.

**Unit-IV: Service Quality:** The Parasuraman, Berry and Zeithami Models, Customization versus Standardization, defects, Failures and Recovery, Service Guarantees, Managing supply and demand, Services theatre and service experience, the gap between expected and perceived service, customers' role in service delivery.

**Unit- V: Place, Promotion and Pricing issues in Services Marketing:** Understanding Costs and Developing Pricing



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## **Draft CBCS Syllabus for BBA (Hons.)**

Strategies, Communicating and Promoting Services.

**Unit-VI: People:** The Key to a Service Business, Services and the Importance of the People Component, Using People to Differentiate Services, Internal Marketing, Employee Motivation and Implication for Service Delivery.

**Unit-VII: Physical Evidence:** Services Capes Designed for Employees and for Customers, Process - The Customer's Point of View Blueprinting, Managing the Waiting Process, Use of Information Technology (IT), Offering Greater Choice a Major Service Process: Complaints Management and Service Recovery.

### **Reference Books:**

1. Services Marketing - Christopher H. Lovelock and Chatterjee, Pearson Books. Services Marketing - Valarie A. Zeithami, Mary Jo Bitner.
2. Principles of Services Marketing, 4\* edition — Palmer, A., Mc-Graw Hill. Services Marketing - Govind Apte, Oxford Univ. Press.
3. Services Marketing - Rajendra Nargundkar, Tata Mc Graw Hill.

### **Semester –VI**

**Course Code: DSE-03 (HRM: Elective-III)**

**Course Title: Compensation Management & Wage Laws**

**Theory: 60 Lectures**

**Unit-1: Meaning and Concept of Wage and Salary:** Concept, Nature, Scope, Objectives, Principles and importance of Wage and Salary Administration - Theories of Wage and Salary.

**Unit-2: Employee Reward System:** Concept, Components, Elements of Employee Reward Factors affecting the Rate of Pay - Process of Wage and Salary Determination, Wage and Salary Structure: Essentials of a sound wage and salary structure — Purpose — Types.

**Unit-3: Machineries for Wages and Salary Fixation:** Basic Idea— Techniques for Fixation of Wage and Salary Levels: (Concept and Basic Elements only) -Job Evaluation: Methods (Basic Idea) and determination wages and salary grades.

**Unit-4: Wage Payment System:** Time Wage — Piece Wage - Balance Method, Wage Incentives: Meaning — Essentials of a sound incentive Plan — Types of Wage Incentive Plans - Indian Practices.

**Unit-5: Concept of wages:** Minimum wages, Fair Wages, Living Wages, Need Based Wages, Dearness Allowance, Fringe Benefits, Bonus and Executive Compensation.

**Unit-6: Legislation and Compensation:** The Payment of Wages Act, 1936 - the minimum Wages Act, 1948 - the Equal Remuneration Act, 1976.

**Unit-7: Other Legislations:** The payment of Bonus Act, 1965 — the Payment of Gratuity Act, 1971 - the Employee's Provident Funds and Miscellaneous Provisions Act, 1952.

### **Reference Books:**

1. Employee Rewards: Michael Armstrong, Kogan Page.
2. Reward Management: A Handbook of Salary Administration, Armstrong and Murlis, Kogan Page.



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3. Understanding Wage System: A. M. Sarma.
4. R. Henderson, Compensation Management - Rewarding Performance: R. Henderson, Prentice Hall Inc.

### **Semester –VI**

**Course Code: DSE-03 (SM: Elective-III)**

**Course Title: Database Management System**

**Theory: 60 Lectures**

**Unit-I: Introduction:** Definition of Database, Advantages of Database Management Approach, Data Models and its categories, Schema, Instances and Database State, Three-schema Architecture of DBMS- Physical, Logical and Viewer Level, Data Independence.

**Unit-II: DBMS Languages:** DDL, DML, DCL, DBMS Interfaces, Centralized DBMS Architecture, Client / Server Architecture – Two tire Architecture, Three tire Architecture for Web Applications, Classifications of DBMS.

**Unit-III: Relational Model:** Concept and constraints – Relational Model Concept, Domain, Attributes, Tuples and Relations, Characteristics of Relation, Relational Model notations, Relational Model Constraints and its categories, Schema based constraints – Domain constraints, key constraints, Constraints on Null Value, Integrity constraints and Referential Integrity constraints.

**Unit-IV: Relational Algebra:** Selection, Projection, Union, Intersection, Minus and Cartesian Product and Division algebraic operations, Join, Variation of join – Equi-join, Natural Join, Examples of queries in Relational Algebra.

**Unit-V: Structured Query Language (SQL):** Schema Definition, Basic constraints and Queries, DATA DEFINITION – Schema and catalog Concept, CREATE TABLE command, Data types and Domains in SQL, Specifying Basic Constraints – Attributes constraints and Attribute Default, Key and Referential Integrity constraints, Constraints on tuple using CHECK, Schema change, Command DROP and ALTER command.

**Unit-VI: Basic queries in SQL:** SELECT – FROM-WHERE Structure, Data Manipulation Command – INSERT, UPDATE, DELETE command, Data Control Command – COMMIT, SAVEPOINT, ROLLBACK Command.

**Unit-VII: Operators and Functions:** Arithmetic Operators, Comparison Operators LIKE, NOT LIKE, BETWEEN, NOT BETWEEN, Logical Operators, Set Operators – UNION, UNION ALL, INTERSECTION, MINUS, Functions – DATE Functions, Numeric Functions, Character Functions, Conversion Functions, GROUP BY and HAVING Clauses in SQL.

**Unit-VIII: Join and Sub-Queries:** Simple Join, Self-Join, Outer Join, Usage of Sub-Queries – Nested Queries, Tuple and Set / Multi-Set Comparisons, Co-related Nested Queries.

### **Reference Books:**

1. Fundamentals of Database Systems : Elmasri, Navathe, Somayajulu, Gupta
2. Introductions to Database Systems – C. J. Date.
3. Database Management Systems – A. K. Majumder & P. Bhattacharya
4. Database Management Systems – Korth & Sudarshan.
5. Fundamentals of SQL – Evan Bayross.



# **BANKURA UNIVERSITY**

## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester –VI**

**Course Code: DSE-04 (FM: Elective-IV)**

**Course Title: International Financial Management**

**Theory: 60 Lectures**

**UNIT-I: Introduction:** Concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India) International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank.

**UNIT-II: Foreign Exchange Management:** Forex market – Wholesale and Domestic market, Quotations-direct, indirect and cross currency, various kinds of transactions and their settlement dates, forward rates, Swaps, Quotes for various kinds of Merchant transactions, Early delivery, extension or cancellation of Forward contracts Exchange Rate determination and Forecasting: Purchasing power parity and Interest rate parity, relationship between PPP and IRP, reasons for deviation from PPP and IRP, models of exchange rate forecasting- forward rate as an unbiased predictor, the Demand- Supply approach, the monetary approach, the Asset approach, the portfolio balance approach, other models

**UNIT-III: Foreign Exchange Exposures:** Financial Accounting and Foreign Exchange-Alternative Currency Translation Methods, Statement of Financial Accounting, Standards No.8, Statement of Financial Accounting Standards No.-52, Transaction Exposure, Managing Accounting Exposure- Managing Transaction and Translation Exposure, Designing a Hedging Strategy, Measuring and managing Economic Exposure- Foreign Exchange Risk and Economic Exposure, Identifying Economic Exposure, Calculating Economic Exposure, Operational Measure of Exchange Risk, Multinational Financial System- Value of the Multinational Financial System, Intercompany Fund- Flow Mechanisms: Cost and Benefits, Designing a Global Remittance Policy, Transfer Pricing and Tax Evasion. Issue of GDR, ADR Euro bonds and foreign bonds.

**UNIT-IV: International Investment Management:** International Portfolio Investment- Issues in Foreign Investment Analysis, International Bond Investing, Strategies for Direct Investment, Bond Investment & Portfolio Investment, Optional International Asset Allocation. International project appraisal- IRR and APV methods, Managing Political Risk- Measuring Political Risk, Country Risk Analysis, Managing Political Risk, Post expropriation Policies.

**UNIT-V: Multinational Working Capital Management:** Current Asset Management for the Multinational- International Cash Management, Accounts receivables Management, Inventory Management.

### **Reference Books:**

1. PG Apte: International Finance, TataMcgraw Hill.
2. Alan C. Shapiro: Multinational Financial Management- Prentice Hall
3. Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, Mcgraw Hill



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## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester –VI**

**Course Code: DSE-04(MM: Elective -IV)**

**Course Title: Consumer Behavior**

**Theory: 60 Lectures**

**Unit-I: Consumer Behavior:** Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behaviour- interdisciplinary approach. Introduction to 'Industrial Buying Behavior', Market Segmentation,

**Unit- II: Consumer Needs & Motivation:** Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement, Personality & Consumer Behavior: Importance of personality, theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self-images, Role of self-consciousness, Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception: Perceptual Process: selection, organization & interpretation, Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory, Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory.

**Unit-III: Group Dynamics & Consumer Reference Groups:** Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups, Family & Consumer Behavior: Consumer socialization process, consumer roles within a family, purchase influences and role played by children, family life cycle.

**Unit-IV: Social Class & Consumer Behaviour:** Determinants of social class, measuring & characteristics of social class, Culture & Consumer Behavior: Characteristics of culture, core values held by society & the influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences, Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

**Unit- V: Diffusion of Innovation:** Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process, Consumer Decision making process: Process problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule), post purchase evaluation, Situational Influences.

### **Reference Books:**

1. Leon G.Schiffman & Leslie L.Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
2. Solomon, M.R.: Consumer Behaviour – Buying, Having, and Being, Pearson Prentice Hall.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
5. Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson.



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## **Draft CBCS Syllabus for BBA (Hons.)**

### **Semester –VI**

**Course Code: DSE-04 (HRM: Elective-IV)**

**Course Title: Training and Development**

**Theory: 60 Lectures**

**UNIT-1: Introduction to Employee Training and Development:** Designing Training - Needs Assessment - Training Process – Conceptual Models.

**UNIT-2: Pre Training- Expectations and Motivations:** Training - Exposure to opportunities for learning Training Process for the Participant's Organization - Pre Training-objectives, and Motivation, Training Post Training Support and organizational, Adjustments.

**UNIT 3: Training Strategy – External:** Establishing Training Goals - Defining Training specifications, Internal - Organizing Training Inputs - Pre Training Phase – Organizational collaboration through clarifying needs - Individual Motivation.

**UNIT 4: Training methods training requirements:** Business, game lab training, Training for Personnel and OD, Incidents Cases, Seminars and Lectures, Sampling Real Life, Role Playing Sensitivity Training, In Basket, Designing the Programme-Building Training Groups.

**UNIT 5: Training phase:** Developing the Group - Social Process - Standards of Behaviour - Indicators of Group Development, Post Training Phase – Support and Evaluation - Input Overload - Unrealistic Goals - Linkage Failure - E-Learning and Use of Technology in Training - Employee Development.

### **Reference Books:**

1. Raymond Noe, Employee Training & Development, Tata McGraw – Hill Publication, 2011.
2. Blanchard, Effective training-Systems, strategies and practices, Pearson education, 2nd edition, 2011.
3. Rolf Lynton & Udai Pareek, Training for organizational transformation , Sage Publications, New Delhi, 2011
4. Dr. Ratan Reddy, Effective HR Training Development Strategy, HPH, 2005
5. S. Mathews, Designing and Managing a Training and Development Strategy, Pearson, 2005

### **Semester –VI**

**Course Code: DSE-04(SM: Elective -IV)**

**Course Title: Software Engineering**

**Theory: 60 Lectures**

**Unit-1: Software Engineering Fundamentals:** Definition of software product, Software Engineering Paradigms; Software engineering, Knowledge engineering, and End user development approaches.

**Unit-2: System Analysis:** An abstraction, Partitioning and projection, Systems specification, Software Requirements Specification (SRS) standards, Formal Specification methods, Specification tools, Flow based, Data based and Object – Oriented Analysis.

**Unit-3: System Documentation:** Principles of system documentation, types of documentation and their importance.

**Unit-4: System Planning:** Data and fact gathering techniques-Interviewing, communications, presentations and site visit. Feasibility study, feasibility reports, prototyping, cost-benefit analysis-tools and techniques.



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**Unit-5: Systems Design:** Idealized and constrained design, Process oriented design (Game and Sarson and Yourdon notations), Data oriented design (Warnier–Orr, E-R modelling), Object oriented design (Booch approach), Cohesion and Coupling, Design matrices, Design documentation standard.

**Unit-6: Role of CASE Tools:** Relevance of CASE Tools, High-end and Low-end CASE Tools.

**Unit-7: Coding and Programming:** Choice of programming languages, mixed language programming and cell semantics, reengineering legacy systems, Coding standard.

**Unit-8: Software Quality and testing:** Software quality assurance .Types of Software Testing (White Box and Black Box Testing, Unit Testing, Integration Testing, Verification and Validation of Software) , Debugging and Software Reliability analysis , Software quality and matrices, Software maturity model and extensions.

**Unit-9: Software Cost and Time estimation:** Functions points, Issues in software cost estimation, Introduction to the Rayleigh curve, Algorithmic cost models (COCOMO, Putnam- Slim, Watson, and Felix), Other approaches to software cost and Size estimation (software complexity, Delphi , costing by analogy).

**Unit-10: Software Project Management:** Planning software , projects, Work breakdown structures, Integrating software design and project planning ,Software project teams, Projecting monitoring and control.

### **Reference Books:**

1. R S Pressman, Software Engineering; A Practitioner’s Approach (7th Edition), MGH, 2009
2. P Jalote, An Integrated Approach to Software Engineering (2nd Edition), NPH, 2003
3. R. Mall, Fundamentals of Software Engineering (2nd Edition), PHI, 2004.

### **Semester - I**

**Course Code: GE-01**

**Course Title: Business Environment (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Introduction:** Concept, nature and importance of business and business environment — Types of environment, general and task environment, internal and external environment, Basic elements of environment: socio-cultural, political, legal, economic and technological elements — Environmental analysis, objectives, process, benefits and limitations.

**Unit-II: Business and Culture:** Concept and nature of culture - Impact of culture on business - Traditional values and its impact cultural resources - Ethics and social responsibility of business Arguments for and against social responsibility.

**Unit-III: Political and Legal Environment of Business:** The Constitution of India, Fundamental Rights and Directive Principles of State Policy - State intervention in economic affairs: role of the government in creating proper business environment - Economic planning in India: features and objectives of Indian Plans: The changing legal environment of business, key concepts and features - Intellectual property laws: elementary concepts and features of copyrights, patent, trade/service mark and industrial design.





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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-IV: Economic Environment and system of Business:** Concept and elements of economic environment — Different economic systems: their meanings and characteristics - New Industrial Policy: Objectives and Dimensions - Economic reforms initiated in India — Liberalization, privatization and disinvestment: concepts and trends.

**Unit- V: Consumerism and Consumer Protection:** Consumerism and consumer rights in India - consumer protection: UN guidelines for consumer protection.

**Unit-VI: International Environment of Business:** Globalization as a part of the New Industrial Policy - concept and nature of globalization - Why companies go global - Strategies for entering foreign markets: exporting, licensing and franchising, contract manufacturing, management contracting, joint venture, merger and acquisition, strategic alliance and counter trade - Merits and demerits of globalization - Globalization of Indian business — Multinational corporations: concept, features, merits and demerits.

**Unit-VII: Technological Environment of Business:** Concept and features of technology - Impact of technology on business and society - Technology policy of India -Institutions and other facilities for promotion of science and technology in India-Intellectual Property: Basic Idea and Types.

### **Suggested Readings:**

1. Essentials of Business Environment - Aswathapa, K, HPH. Business Environment - Cherunllam, Francis, HPH.
2. Economics Environment of Business - Misra and Puri, HPH Business Environment - Gupta, C.B., Sultan Chand.
3. Business Environment: Text and Cases — Paul, Justin, TMH.
4. Services Marketing - Rajendra Nargundkar, Tata Mc Graw Hill.

### **Semester - II**

**Course Code: GE-02**

**Course Title: Entrepreneurship Development (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Introduction:** An Concepts of entrepreneur, Entrepreneurship, Characteristics and competencies of a successful entrepreneur, General functions of an entrepreneur, Type of entrepreneurs, Role of entrepreneur in economic development, Distinction between an entrepreneur and manager, Entrepreneur and Intrapreneur.

**Unit- II: Entrepreneurship Development:** Emergence of entrepreneurship, Growth of entrepreneurship in India, Economic and Non- Economic factors for stimulating entrepreneurship development, Obstacles to entrepreneurship development in India.

**Unit-III: Women and Entrepreneurship:** Concept of women entrepreneurship, Reasons for growth of woman entrepreneurship, Problems faced by women entrepreneurship and remedial measures.

**Unit-IV: Role of the Government in Entrepreneurship Development:** Concept and meaning of entrepreneurship development programs, Need for entrepreneurship development programs (EDPs), Objectives of EDPs, Organizations for EDPs in India, NIESBUD, SISI- Concept, Roles and activities.

**Unit- V: Organization Assistance:** New Ventures, Industrial Park (Meaning, Features, & Examples), Special Economic Zone (Meaning, Features & Examples) Financial Assistance by Different Agencies, The Small Industries Development Bank of India (SIDBI) , The State Small Industries Development Corporation(SSIDC)



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Unit-VI: Venture Promotion and Project Formulation:** Concept of projects classification of projects and project report, Project identification and selection, Constraints in project identification, Techniques of Project identification, Significance, Contents, formulation of project report, Need for project formulation, Elements of Project Formulation, Project Appraisal: Concept, Significance and method, Project Report- Concept, Guidelines for formulating a project report, Specimen of a project report.

**Unit-VII: Enterprise Financing:** Need for Financial Planning, Sources of short-term and long-term finance to entrepreneurs, Institutional finance to entrepreneurs, Role of commercial banks and financial institutions like IDBI, IFCI, ICICI, SFCs, Concept of venture capital.

### **Suggested Readings:**

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
4. Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.

### **Semester - III**

**Course Code: GE-03**

**Course Title: Financial Markets, Institutions and Services (6 Credit)**

**Theory: 60 Lectures**

**Unit-I: Structure of Indian Financial System:** Financial Markets – Concept, Structure and Regulatory Bodies, An overview of the Indian financial system, financial sector reforms: context, need and objectives, Issues in financial reforms and restructuring, future agenda of reforms.

**Unit- II: Evaluation and Nationalization of Banks in India:** Indian Banking evaluation history.

**Unit-III: Banks & NBFCs:** Introduction and Role of RBI as a central banker, Structures of Indian Banking Sector, Products offered by Banks and FIs: Retail banking and corporate banking products, Functions of Commercial Banks, 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, Mutual Funds: Concept, Types.

**Unit-IV: Introduction to Financial Markets in India:** Role and Importance of Financial Markets, Financial Markets: Money Market, Capital Market, Factors affecting Financial Markets, Currency Market, Debt Market- role and functions of these markets, Primary Market and Secondary Market.

**Unit- V: Money Market& Capital Market:** Concept, Functions, Intermediaries and Instruments, Stock Exchanges - Leading Stock Exchanges in India, Functions, Role, SEBI: Role, Functions (Relevant regulations)

**Unit-VI: Debt Market:** Corporate debt market, Public Sector Undertakings debt market, Government Securities Market



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## **Draft CBCS Syllabus for BBA (Hons.)**

### **Reference Books:**

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

### **Semester - IV**

**Course Code: GE-04**

**Course Title: Management Information System (6 Credit)**

**Theory: 60 Lectures**

**Unit-1: Introduction:** Definition of Data and Information, Differences between Data and Information, Characteristics of Information, Definition of System, Characteristics of System, Definition of Information System, Role of Information Systems at different level, Strategic level.

**Unit-2: Management Information System and Management Processes:** Definition of MIS, Role of MIS in an Organization, Processes of Management, Role of MIS in Planning, Organizing activity, Staffing, Directing and Controlling.

**Unit-3: Major Information Systems of an Organization:** TPS (Transaction processing System), MIS (Management Information System), DSS (Decision Support System), ESS (Executive Support System) – definition, functions, Characteristics and benefits, Distinction between MIS and DSS.

**Unit-4: Introductory concepts on Functional Information System:** viz– Marketing information System (MKIS) Manufacturing System (MFIS), Financial Information System (FIS), Human Resource Information System (HRIS).

**Unit-5: Introduction to Database Management System:** Definition of Database, Problems with Traditional File System, Concept of DBMS, Benefits of DBMS, Applications of DBMS in MIS.

**Unit-4: Introduction to Computer Network:** Definition, benefits, competitive advantage, Technological foundation of Computer Network – Data transmission rate, transmission technology, Network Topology, Types of Network – LAN, WAN, MAN – feature, benefits.

**Unit-7: Enterprise Information System:** Evolution of EIS, Enterprise Resource Planning (ERP) System – concept, architecture, Modules of ERP, How ERP improve company's business performance, Benefits of ERP.

**Unit-8: E-Commerce & E-Business:** Introduction to E-Business, Models of E-Business – B2B, B2C, C2B and C2C, E-Commerce – definition, features, benefits and limitations, Concept of EDI (Electronic Data Interchange), Electronic Payment System, E-CRM, E-Governance.

### **Reference Books:**

1. Management Information System – Mahadeo Jaiswal & Monika Mital, OXFORD University Press.
2. Management Information System – W. S. Jawadkar, Tata McGrawHill Publishing Company.
3. Management Information System – Dharminder Kumar & Sangeeta Gupta, EXCEL Book.
4. Management Information System – Kenneth C. Laudon & Jane P. Laudon, Pearson Books.



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## **Draft CBCS Syllabus for BBA (Hons.)**

**Semester - III**

**Course Code: SEC-01**

**Course Title: IT Tools for Business (6 Credit)**

**Theory: 60 Lectures**

**UNIT-I: Basic Computer Concepts:** Computer and Its Characteristics, Basic Block Diagram of Computer System, First Generation, Second Generation, Third Generation, Fourth Generation, Fifth Generation, Modern Taxonomy of Computers, Mini Computer, Micro Computer, Mainframe Computer, Super Computer, Laptop, Keyboard, Mouse, Light Pen, Barcode Readers, Scanners, MICR, OCR, Voice Recognition and Handwriting Recognition Systems, Visual Display Terminals, Printers, Plotters, Primary Storage – RAM, ROM, EEROM, PROM, EPROM, Secondary Storage – Direct Access Devices, Serial Access Devices: Hard Disks, CD-ROM, DVD, Cache Memory, Virtual Memory( Definition Only), Control Unit, Arithmetic and Logic Unit, Decoders, Registers, Machine Instructions, Stored Program Concept, Program Execution: Fetch-Decode-Execute Cycle, Arithmetic, Logical and Shift Operations.

**Unit-II: Number Systems:** Introduction, Classification of Number System, Types of Number System, Conversions from One Base to Another, Conversion using Shortcut Method.

**UNIT-III: Computer Software:** Meaning of Software, Broad Classification of Software, System Software, Application Software, Utilities, Operating Systems: Basic Idea of an OS (DOS, Windows, UNIX, Linux), Functions of OS, OS as a Resource Manager – Memory Management, Input /Output Management, Secondary Storage Management, Program Management, Network Management, Application Packages.

**UNIT-IV: Word Processing Software (Microsoft Word):** The different functionalities in the Microsoft Word Software, Creation of a New Document, Editing an Existing Document, Saving and Printing a File, Use of the Different Ribbon Tab and Tools, Handling Tables in MS Word 2007, Mail Merge, and Macro.

**UNIT-V: Spreadsheet Software (Microsoft Excel):**Creating a New Spreadsheet Document, Editing an Existing Document, Saving Spreadsheet in Different Formats, Validation of data in Fields, Different Tools Available in MS Excel Ribbon Tabs, Performing Mathematical Calculations (using Formula and Functions), Searching, Sorting and Filtering, Min Media Mode, Reference Operators, Functions: Typing a Function, Creating a Column Chart: Changing the Size and Position of a Chart Saving a File in Microsoft Excel, Closing a Microsoft Excel Worksheet, Formatting Excel Work sheet for printing.

**UNIT-VI: Presentation Software (Microsoft PowerPoint):** The Different Functionalities of Microsoft PowerPoint, Creating a PowerPoint Presentation, Creating and Inserting a New Slide, Creating a Title Slide, Applying a Design Template. Creating a Hierarchy, Using a Two-Column Text, Slide Sorter View, Running the Slide Show, Printing the Slides, Slide Transition and Custom Animation.

**UNIT-VII: Introduction to Internet:** Basic internet terms –Getting connecting to internet –Internet applications -E-mails, Searching the web -Search engine -Internet and computer viruses.

### **Reference Books:**

1. Computer Fundamentals - P. K. Sinha
2. Rajaraman V. -Fundamentals of computers, Prentics hall of India.
3. Introduction to Computers with MS-Office-Leon, TMH



# **BANKURA UNIVERSITY**

## **Draft CBCS Syllabus for BBA (Hons.)**

**Semester - III**

**Course Code: SEC-01**

**Course Title: E-Commerce (2 Credit)**

**Theory: 60 Lectures**

**Unit-1: E-Business Framework:** Definition of E-Business, Origin of E-Business, History of the Internet, E-Business Opportunities for Businesses, Working of E-Business, E-Business Vs the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Main Goals of E-Business.

**Unit-2: Network Infrastructure for E-Commerce–I:** Local Area Network (LAN), Ethernet: IEEE 802.3: Local Area Network (LAN) Protocols, Wide Area Network (WAN), The Internet, TCP/IP Reference Model, Domain Names, Hyper Text Markup Language (HTML), Simple Exercises in HTML.

**Unit-3: Network Infrastructure for E-Commerce–II:** Common Gateway Interface, Multimedia Objects, Network Access Equipment, Network Cables, And Broadband Telecommunication.

**Unit-4: E-Business:** Requirements and Architecture, Requirements of E-Business, Functions of E-Business, E-Business Framework Architecture, I-way or Information Highway.

**Unit-5: E-commerce Infrastructure:** Need for an Intelligent Website, technology Infrastructure Required, Basic Web Languages for Web Designing, Corporate Strategic Infrastructure Required, and Miscellaneous Website Design Tips.

**Unit-6: Business Models:** Evolution of Internet Business Models, Business Models in Practice, Business Model: The Six Components.

**Unit-7: Security In Electronic Business:** Intranet and Extranet Security: Threats and Protection, Protection Methods, Data and Message Security, Firewalls.

**Unit-8: Encryption:** Cryptography, Encryption, Digital Signature and Virtual Private Network.

**Unit-9: E-Payment Systems:** B2B Electronic Payments, Third-Party Payment Processing, Electronic Payment Gateway–Security Standard for Electronic Payment System.

**Unit-10: Enabling Technology of World Wide Web:** Internet Services, Internet Software.

**Unit-11: E-Marketing:** Challenges of Traditional Marketing, Retailing in E-Business Space, Internet Marketing, Advertisement and Display on the Internet, E-Business for Service Industry.

**Unit-12: Policy and Implementation:** Legal and Ethical Policy Issues: Protection of Privacy and Intellectual Property, Strategy Planning for E-Business.

**Unit-13: Mobile Commerce:** Overview of M-Commerce - Wireless Application Protocol (WAP), Generations of Mobile Wireless Technology, Components of Mobile Commerce, Networking Standards for Mobiles.

**Unit-14: EDI, E-CRM and E-SCM:** Electronic Data Interchange (EDI), E-CRM, E-SCM.

### **Reference Books:**

1. Essentials of E-commerce Technology, Rajaraman V., PHI



# **BANKURA UNIVERSITY**

## **Draft CBCS Syllabus for BBA (Hons.)**

2. E-Commerce: The Cutting Edge of Business, Kamlesh K. Bajaj, Debjani Nag, Mcgrawhill
3. E-Commerce, Gaurav Gupta, Sarika Gupta

### **Semester - IV**

**Course Code: SEC-02**

**Course Title Financial Accounting Package(s) (2 Credits)**

**Theory: 60 Lectures**

**Unit-1: Basics of Accounting:** Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements, Transactions, Recording Transactions.

**Unit-2: Fundamentals of Tally:** Getting Functional with Tally, Creation / Setting up of Company.

**Unit-3: Accounting Masters:** Tally F11: Features, F12: Configurations, Setting up Account Heads.

**Unit-4: Inventory:** Stock Groups, Stock Categories, Godowns / Locations, Units of Measure, Stock Items, Creating Inventory Masters for National Traders.

**Unit-5: Voucher Entry:** Accounting Vouchers, Inventory Vouchers, Invoicing.

**Unit-6: Advanced Accounting:** Bill-wise Details, Cost Centers and Cost Categories, Voucher Class and Cost Centre Class, Multiple Currencies, Bank Reconciliation, Interest Calculations, Budgets & Controls, Scenario Management.

**Unit-7: Advanced Inventory:** Order Processing, Reorder Levels, Tracking Numbers, Batch-wise Details, Additional Cost Details, Bill of Materials (BoM), Price Levels and Price Lists, Stock Valuation, Zero Valued Entries, Inventory Ageing Analysis, and Different Actual and Billed Quantities.

**Unit-8: Point of Sale (POS):** Features of Point of Sale (POS), Configuring Point of Sale, Entering POS Transactions, POS Reports.

**Unit-9: Job Costing:** Configuring Job Costing, Creating Masters for Job Costing, Recording Transactions, Job Costing Reports.

**Unit-10: Multilingual Capabilities:** Configuring for Multilingual Capabilities, Creating Masters, Entering Transactions in Multiple Languages, Transliteration, Generating Reports.

**Unit-11: Technological Advantages :** Tally Vault, Security Control, Tally Audit, Backup and Restore, Split Company Data, Export and Import of Data, ODBC Connectivity, Web Enabled, Print Preview and Online Help, Printing of Reports and Cheques.

**Unit-12: Tally.NET and Remote Capabilities:** Overview of Tally.NET, Configure Tally.NET Features, Connect Company on Tally.NET, Create Remote Users, Authorize Remote Users, Remote Access.

**Unit-13: Application Management and Controls:** Concept of Control Centre, Installing & Activating Tally. ERP 9, Logging to Control Centre, Managing Accounts using Control Centre.

**Unit-14: Online Help and Support:** Features of Support Centre, Accessing the Support Centre, Using Support Centre.



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**Unit-15: Tax Deducted at Source:** Basic concepts of TDS, Configuring for TDS, Creation of Masters, Processing Transactions, and TDS Reports.

**Unit-16: Tax Collected at Source:** Basic Concepts of TCS, Configuring for TCS, Creating Masters, Entering Transactions, TCS Reports.

**Unit-17: Payroll Accounting and Compliance:** Configuring Payroll, Creating Payroll Masters, Processing Payroll, Accounting for Employer PF Contributions, Accounting for Employer ESI Contributions, Payment of Professional Tax, Generating Payroll Reports.

### **Reference Books:**

1. Asok K. Nadhani, Tally.ERP 9 Training Guide, BPB Publication
2. Tally Education, Now Official Guide to Financial Accounting Using Tally.ERP 9, BPB Publication
3. Kogent Learning Solutions Inc., Tally.ERP 9 in Simple Steps, Wiley
4. Vinod Kumar, Tally.ERP 9 MADE Easy, Accounting Education

### **Semester - IV**

**Course Code: SEC-02**

**Course Title: Statistical Software Package(s)(2 Credit)**

**Theory: 60 Lectures**

**Unit-I: Introduction to the SAS University Edition:** Introduction, The SAS Studio Interface, Exploring the Built-In Data Sets, Numeric Variables, Character Variables, Sorting Your Data, Switching Between Column Names and Column Labels, Resizing Tables, Creating Filters, Importing Data from an Excel Workbook and a CSV File, Listing the SAS Data Set

**Unit-II: Creating Reports and Charts:** Introduction, Using the List Data Task to Create a Simple Listing, Filtering and Sorting data, Outputting PDF and RTF Files, Creating a Histograms, Bar Chart, Pie Chart, Scatter plots, Box plots.

**Unit-III: SAS Programming:** Introduction, The SAS Studio Programming Windows, How the DATA Step Works, INPUT Statement, Reading Delimited Data, Procedures (PROCS), Reading Data from External Files, Reading and Writing SAS Data Sets, Creating Formats and Labels, Performing Conditional Processing, IN operator, Boolean Logic (AND, OR, and NOT Operators) Iterative Processing: Looping (DO, DO-WHILE, DO UNTIL), LEAVE and CONTINUE Statements, SAS Dates, Sub setting and Combining SAS Data Sets.

**Unit-IV: Functions:** Introduction, Numeric Functions-MISSING,N, NMISS, SUM, MEAN, MIN, MAX, SMALLEST, LARGEST, INPUT, CALL, LAG, DIF, Character Functions-LENGTHN, LENGTHC, TRIMN, STRIP, UPCASE, LOWCASE, PUT, FIND, FINDC, CAT, CATS, CATX, COUNT, COUNTC, COMPRESS, SCAN, NOTDIGIT, NOT ALPHA, and NOT ALNUM, ANYDIGIT, ANYALPHA, ANYALNUM, TRANWRD.

**Unit-V: Multiple Observations per Subject:** Introduction, Tools for Working with Longitudinal Data, First. And Last. Variables, Computing Visit-to-Visit Differences, Computing Differences Between the First and Last Visits, Counting the Number of Visits for Each Patient.

**Unit-VI: Array:** Introduction, meaning, Character Array, Performing an Operation on Every Numeric Variable in a Data Set, Performing an Operation on Every Character Variable in a Data Set, Converting a Data Set with One Observation



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per Subject into a Data Set with Multiple Observations per Subject, Converting a Data Set with Multiple Observations per Subject into a Data Set with One Observation per Subject.

**Unit-VII: Displaying Data:** Introduction, Producing a Simple Report Using PROC PRINT, Using Labels Instead of Variable Names as Column Headings, Including a BY Variable in a Listing, Including the Number of Observations in a Listing.

**Unit-VIII: Basic Statistical Procedure:** Arithmetic Mean, Standard Deviation, Frequency Distributions, Cross Tabulations, T Tests, Correlation Analysis, Linear Regression, Chi-Square, Hypothesis Testing.

**Unit-IX: Summarizing Data with SAS Procedures:** Introduction, Using PROC MEANS (with the Default Options), Using PROC MEANS Options to Customize the Summary Report, Computing Statistics for Each Value of a BY Variable, Using a CLASS Statement Instead of a BY Statement, Including Multiple CLASS Variables with PROC MEANS, Statistics Broken Down Every Way, Using PROC MEANS to Create a Summary Data Set, Letting PROC MEANS Name the Variables in the Output Data Set, Creating a Summary Data Set with CLASS Variables, Using a Formatted CLASS Variable, Demonstrating PROC UNIVARIATE.

**Unit-X: Computing Frequencies:** Introduction, Creating a Data Set to Demonstrate Features of PROC FREQ, Using PROC FREQ to Generate One-Way Frequency Tables, Creating Two-Way Frequency Tables, Creating Three-Way Frequency Tables, Using Formats to Create Groups for Numeric Variables.

### **Reference Books:**

1. An Introduction to SAS University Edition, Ron Cody, SAS
2. SAS for Dummies, Stephen McDaniel, Chris Hemedinger, Wiley Publishing, Inc.
3. Online SAS Tutorials: <https://www.tutorialspoint.com/sas/>, Tutorialspoint.