

# Karnataka State Higher Education Council BANGALORE UNIVERISTY

# **Curriculum Framework for Undergraduate Program**

Bachelor of Business Administration (BBA) For 5<sup>th</sup> & 6<sup>th</sup> Semester from the Academic Year 2023-24 (NEP 2020)

SLNo.	Cours e Cod e	Title of the Course	Categor yof Course	Teachin g Hours per Week (L+T+P)	SEE	CIE	Tota I Mark s	Credit s
31	BBA5.1	Production and Operations Management	DSC -13	4+0+0	60	40	100	4
32	BBA5.2	Income Tax-I	DSC-14	3+0+2	60	40	100	4
33	BBA5.3	Banking Law and Practice	DSC-15	4+0+0	60	40	100	4
34	BBA5.4	Elective -1 (FN1\MK1\HRM1\DA1\ RM1\LSCM1)	DSE-1	3+0+0	60	40	100	3
35	BBA5.5	Elective-2 (FN1\MK1\HRM1\DA1\ RM1\LSCM1)	DSE-2	3+0+0	60	40	100	3
36	BBA5.6	A. Information Technology for Business (Excel &DBMS) B. Digital Marketing	Vocational- 1 Anyone tobe chosen	3+0+2	60	40	100	4
37	BBA5.7	Cyber Security	SEC – VB	1+0+2	30	20	50	2
	SUB TOTAL (E) 390 260 650					24		

# **ELECTIVE GROUPS AND COURSES:**

SI. No.	Finance	Marketing	Human Resource Management	Data Analytics	Retail Management	Logistics And Supply Chain Management
COURSE CODE	FN1	MK1	HRM1	DA1	RM1	LSCM1
Paper-1	Corporate	Consumer Behavior	Compensation and Performance Management	Financial Analytics	Fundamentals of Retail Management	Freight Transport Managemet

Note: Students have to choose Two Electives in V Semester and Continue with the same Elective combinations in VI Semester.

#### SEMESTER - VI

SLNo.	Course Code	Title of the Course	Categoryof Course	Teachi ng Hours per Week (L+T +P)	SEE	CIE	Total Marks	Credits
38	BBA 6.1	Business Law	DSC	4+0+0	60	40	100	4
39	BBA6.2	Income Tax-II	DSC	3+0+2	60	40	100	4
40	BBA6.3	International Business	DSC	4+0+0	60	40	100	4
41	BBA6.4	Elective -1 (FN2\MK2\HRM2\DA2\ RM2\LSCM2)	DSE	3+0+0	60	40	100	3
42	BBA6.5	Elective-2 (FN2\MK2\HRM2\DA2\ RM2\LSCM2)	DSE	3+0+0	60	40	100	3
43	BBA6.6	A. Goods and Services Tax B. ERP Application	Vocational-2 Anyone to be chosen	2+0+2	60	40	100	4
44	BBA6.7	Internship	I-1	4 weeks	-	50	50	2
	•	SUB TOTAL (F)			360	290	650	24

#### A. INTERNSHIP WITH BUSINESS ORGANIZATIONS

#### **Objectives:**

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to aprofessional context.

#### **Guidelines to the institution:**

- 1. Each student will have to work in a Business Organization for at least 4 weeks after their FifthSemester Examination.
- 2. The entire batch of students is to be divided equally among the department faculty members. Thefaculty members should be the mentors and guide the students in the internship process.
- 3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report contains details of the organization, nature of business, and a write up on the learning outcome from the internship carried out by them.

#### **Marks Allocation:**

- 30 Marks for the Internship Report and 20 Marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- The Institution should send the marks to the University along with IA Marks scored by them in the VISemester.

# **ELECTIVE GROUPS AND COURSES:**

	Discipline Specific Electives –VI Semester						
SI. No.	Finance	Marketing	Human Resource Management	Data Analytics	Retail Management	Logistics and Supply Chain Management	
COURSE CODE	FN2	MK2	HRM2	DA2	RM2	LSCM2	
	Security Analysis	Advertising and	Cultural	Marketing		Sourcing for Logistics and	
Paper-2	and	Media	Diversity at	Analytics	<b>Retail Operations</b>	Supply Chain	
	Portfolio	Management.	Workplace		Management	Management	
	Managementt						

Course Code: BBA5.1

Name of the Course: Production and Operations Management

Course Credits	No. of hours perweek	Total No. of Teaching hours
4 Credits	4 hours	56 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc..

# Course Outcomes: On successful completion of the course, the students' will be able to

- a) Understand the Production and Operations Management in business
- b) Understanding Plant Location and Layout of different production units.
- c) Comprehend the challenges of Inventory Management.
- d) Understand the techniques of Production Planning and Control.
- e) Understand the mechanism of waste management.

Syllabus:	Hours
Module No.1: Introduction to Production and Operations	12
Management	

Introduction -Meaning of Production and Operations, differences between Production and Operations Management, Scope of Production Management, Production System. Types of Production, Benefits of Production Management, Responsibility of a Production Manager, Decisions of Production Management. Operations management: Concept and Functions

# Module No. 2: Plant Location and layout

10

Meaning and definition –Factors affecting location, Theory and practices, cost Factor in location –Plant layout Principles – Space requirement – Different types of facilities – Organization of physical facilities – Building, Sanitation, Lighting, Air Conditioning and Safety.

#### Module No.3: Production Planning and Control

12

Meaning and Definition-Characteristics of Production Planning and Control, Objectives of Production Planning and Control, Stages of Production Planning and Control, Scope of Production Planning & Control, Factors Affecting Production Planning and Control, Production Planning System, Process Planning Manufacturing, Planning and Control System, Role of Production

Planning and Control in Manufacturing Industry.

# Module No. 4: Inventory Management

12

Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory ControlPolicy. Inventory Management system -Scientific techniques and tools- EOQ Model: Re-order Level: ABC Analysis: VED: FSN: Stores ledger

Quality Management- Quality Concepts, Difference between Inspections, Quality Control, Quality Assurances, TotalQuality Management: Control Charts: acceptance sampling.

#### Module 5: Maintenance and Waste Management

10

Introduction – Meaning – Objectives – Types of maintenance, Breakdown, Spares planning and control, Preventive routine, Relative Advantages, Maintenance Scheduling, Equipment reliability

and Modern Scientific Maintenance Methods - Waste Management–Scrap and surplus disposal, Salvage and recovery.

# **Skill Development Activities:**

- 1. Visit any industry and list out the automation in the process of production
- 2. List out the influencing factors in selecting plant location
- 3. Draw a flow chart on production control
- 4. Identify and list the Inventory Management in an organization.
- 5. Demonstrate the waste management techniques to the public

#### **Books for Reference:**

- 1. Ashwathappa. K & Sridhar Bhatt: Production & Operations Management, HPH.
- 2. Gondhalekar & Salunkhe: Productivity Techniques, HPH.
- 3. SN Chary, Production & Operations Management, McGraw

Hill.4 U. Kachru, Production & Operations Management, Excel Books.

5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI.6 K KAhuja, Production Management, CBS Publishers.

7.S.A. Chunawalla & Patel: Production & Operations Management, HPH.

8.Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishing 9.Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management

10. Thomas E. Morton, Production Operations Management, South Western College.

Note: Latest edition of books may be used.

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Course Code: BBA5.2

Name of the Course: Income Tax - I

Course Credits	No. of hours per week	Total No. of Teaching hours
4 Credits	4 hours	56 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies &field work etc..

**Course Outcomes:** On successful completion of the course, the students will beable to:

- a) Comprehend the procedure for computation of Total Income and tax liability of an individual.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
- d) Compute the income house property for different categories of house property.
- e) Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

Syllabus:	Hours
Module-1: Basic Concepts of Income Tax	12

Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961 (concept only). Slab rate-Under Old tax and new tax regime 115BAC

#### Module -2: Residential Status and Incidence of Tax

Introduction – Residential status of an individual. Determination of residential statusof an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.

#### Module- 3: Income from Salary

16

10

Introduction - Meaning of Salary -Basis of charge, Definitions—Salary, Perquisites and profits in lieu of salary - Provident Fund —Transferred balance. Retirement Benefits — Gratuity, pension and Leave salary. Deductions u/s 16 and Problems on Computation of Income from Salary.

#### Module - 4: Income from House Property

10

Introduction - Basis for charge - Deemed owners -House property: incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value

- Deductions u/s 24 from Annual Value - Problems on Computation of Income from House Property.

## Module No.-5: Tax Deduction at Sources & Advance Tax Ruling

80

Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. **Deductions** under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to individuals under old regime.(Individuals only).

## Skill Development Activities:

- 1. Prepare a slab rates chart for different Individual assesses.
- 2. Visit any Chartered Accountant office Collect and record the procedure involved in filing the Income tax returns of an Individual.
- 3. List out any 10 Incomes exempt from tax of an Individual.
- 4. Prepare the list of perquisites received by an employee in an organization.
- 5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
- 6. Any other activities, which are relevant to the course.

#### **Books for References:**

- 1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- 2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- 3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
- 4. Bhagawathi Prasad, Direct Taxes.
- 5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. NewDelhi.s
- 6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

# Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 5.3

Name of the Course: Banking Law and Practice

Course Credits	No. of hours perweek	Total No. of Teaching hours
4 Credits	4 hours	56 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to:

- a) Understand the legal aspects of banker and customer relationship.
- b) Open the different types of accounts.
- c) Describe the various operations of banks.
- d) Understand the different types of crossing of Cheques and endorsement.
- e) Understanding of different types of E-payments.

Syllabus:	Hours
Module No. 1: Banker and Customer	16

- A) Banker and Customer Relationship: Introduction Meaning of Banker & Customer; General and Special relationships between Banker & Customer, (Rights and Obligationsof Banker & Customer).
- B) Customers and Account Holders: Types of Customer and Account Holders Procedure and Practice in opening and operating the accounts of different types of customers Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies,

Clubs, Non-Resident Account – NRI & NRE Accounts.

# Module No. 2: Banking Operations.

08

Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder inDue Course; Statutory Protection to Collecting Banker.

# Module No. 3: Paying Banker

12

Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor of cheque.

#### **Module No. 4: Lending Operations**

12

Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.

# Module No. 5: Banking Innovations

8

New technology in Banking – E-services – plastic cards. Internet Banking, ATM basedservices, ECS, MICR, RTGS, NEFT, DEMAT, IMPS UPI, AADHAR enabled payment

System, USSD, E-Valet and application based payment systems, Role of artificial intelligence in banks, Block Chain – Meaning and features.

#### Skill Development Activities:

- 1. Collect the accounting opening form and pay in slip of nationalized and private bank.
- 2. Draw a specimen of a crossed cheque.
- 3. List out different types of customers and collect KYC documents required for loan
- 4. List out various fee-based services offered by a bank in your locality
- 5. List out application-based payment systems provided by a commercial bank.

#### **Books for References:**

- 1. Gordon & Natarajan: Banking Theory Law and Practice, HPH.
- 2. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication.
- 3. Kothari N. M: Law and Practice of Banking.
- 4. Tannan M.L: Banking Law and Practice in India, Indian Law House
- 5. S. P Srivastava: Banking Theory & Practice, Anmol Publications.
- 6. Sheldon H.P: Practice and Law of Banking.
- 7. Neelam C Gulati: Principles of Banking Management.
- 8. Dr. Alice Mani: Banking Law and Operation, SB.

Note: Latest edition of Reference Books may be used

# **Finance Elective**

#### **Course Code: FN1**

Name of the Course: Advanced Corporate Financial Management

Course Credits	No. of hours per week	Total No. of Teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to:

- a) Understand and determine the overall cost of capital.
- b) Comprehend the different advanced capital budgeting techniques.
- c) Understand the importance of dividend decisions and dividend theories.
- d) Evaluate mergers and acquisition.
- e) Enable the ethical and governance issues in financial management.

Syllabus:	Hours
Module No. 1: Cost of Capital and Capital Structure Theories	12

**Cost of Capital**: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.

**Theories of capital structures**: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.

#### Module No. 2: Risk Analysis in Capital Budgeting

11

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Riskadjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems. .

#### Module No. 3: Dividend Decision & Theories of Dividend.

12

Introduction - Dividend Decisions: Meaning - Types of Dividends - Types of Dividends Polices

Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance - Walter's Model and Gordon's Model and Theory of Irrelevance - The Miller-Modigliani (MM) Hypothesis - Problems.

# Module No. 4: Mergers and Acquisitions

10

Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price and Market capitalization.

### **Skill Development Activities:**

- 1. Visit an organisation in your town and collect data about the financial objectives.
- 2. Compute the specific cost and weighted average cost of capital of anOrganisation, you have visited.
- 3. Case analysis of some live merger reported in business magazines.
- 4. Meet the financial manager of any company, discuss ethical issues in financial management.
- 5. Collect the data relating to dividend policies practices by any two companies.
- 6. Any other activities, which are relevant to the course.

#### **Books for References:**

- 1. I M Pandey, Financial management, Vikas publications, New Delhi.
- 2. Abrish Guptha, Financial management, Pearson.
- 3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
- 4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, NewDelhi.
- 5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, NewDelhi.
- 6. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, NewDelhi.
- 7. Ravi M Kishore, Financial Management, Taxman Publications
- 8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of Reference Books may be used

# Marketing Elective Course Code: MK 1

Name of the Course: Consumer Behaviour

Course Credits	No. of hours perweek	Total No. of Teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to:

- a) Understanding of Consumer Behaviour towards products, brands andservices.
- b) Distinguish between different consumer Behaviour influences andtheir relationships.
- c) Establish the relevance of consumer Behaviour theories and conceptsto marketing decisions.
- d) Implement appropriate combinations of theories and concepts.
- e) Recognise social and ethical implications of marketing actions on consumer Behaviour.

Syllabus:	Hours
Module -1: Introduction to Consumer Behaviour	12

Meaning and Definition, Need for Consumer Behaviour, consumer and customer. Buyers and users. Need to study consumer Behaviour. Applications in Marketing, Consumer research process –Understanding consumer through Research process. Factors influencing Consumer Behaviour. External factors – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal factors – Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

#### Module -2: Individual Determinants of Consumer Behaviour

11

Consumer Needs & Motivation; Personality and Self-Concept; Consumer Perception; Learning & Memory; Nature of Consumer Attitudes – Psychological: Motivation, Perceptions, Learning, Belief and Attitudes. Consumer Attitude, Formation and Change.

#### Module-3: Environmental Determinants of Consumer Behaviour

12

Family Influences; Influence of Culture; Subculture & Cross-Cultural Influences; Group Dynamics and Consumer Reference Groups; Social Class: Family role. Person's Age, Life cycle stage, Occupational and economic circumstances. Consumer socialization-Influencing factors of consumer socialization

#### Module - 4: Consumer's Decision-Making Process

10

Opinion leadership, dynamics of opinion leadership process, The Motivationbehind opinion leadership- The Diffusion Process-The adoption process-levels of

Consumer decision making- Models of consumer decision making.

# Skill Development Activities:

- 1. Collect information on Behaviour of consumers at an unorganized retailOutlets.
- 2. Prepare a questionnaire to conduct consumer survey to assets the important factor motivates their purchase like mobile, shoes, bags, etc.
- 3. Collect and record feedback on customer satisfaction online shoeing
- 4. Write a report on the marketing problem faced by an organization of your choice.
- 5. Visit any three local restaurants and assess how each attracts clients indifferent stages of the family life cycle.

#### **Books for References:**

- 1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
- 2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
- 3. Batra/Kazmi; Consumer Behaviour.
- 4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delhi,1993.
- 5. K. Venkatramana, Consumer Behaviour, SHBP.
- 6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
- 7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
- 8. Blackwell; Consumer Behaviour, 2nd Edition.
- 9. S.A.Chunawalla: Commentary on Consumer Behaviour, HPH.
- 10. Sontakki; Consumer Behaviour, HPH.
- 11. Schiffman; Consumer Behaviour, Pearson Education.

#### **Human Resource Elective**

#### Course Code: HRM1

Name of the Course: COMPENSATION AND PERFORMANCE MANAGEMENT

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	45 HOURS

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to:

- a) Understand the concepts of Compensation management.
- b) Describe job evaluation and its methods.
- c) Evaluate the different methods of wages.
- d) Describe performance management and methods of performance management.
- e) Preparation of Payroll.

# SYLLABUS: HOURS Module No. 1: Introduction to Compensation Management 12

Compensation - Definition - Classification - Types - Wages, Salary, Benefits, DA, Consolidated Pay; Equity based programs, Commission, Reward, Remuneration, Bonus, Short term and Long term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP, Employer Benefits and Employer Costs for ESOP, Individual Retirement Account, Savings Incentive Match Plan for Employees.

Compensation Management- Compensation and Non-compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues, Compensation Management in Multi-National organizations Compensation Strategy: Organizational and External Factors Affecting Compensation Strategies, Compensation Strategies as an Integral Part of HRM, Compensation Policies.

# Module No. 2: Job Evaluation

06

Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor Method of Job Evaluation: Combining Point factor and Factor Comparison Methods, Job Evaluation Committee, Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements.

# Module No. 3: Wage and Salary Administration

12

Theories of Wages - Wage Structure - Wage Fixation - Wage Payment - Salary Administration. Difference between Salary and Wages - Basis for Compensation Fixation- Components of Wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various Labour Laws on Wages-Preparation of Pay Roll

# Module No. 4: Performance Management and Issues In Performance Management

Evolution of Performance Management, Definitions of Performance Management, Importance of Performance Management, Aims and Purpose of Performance Management, Employee Engagement and Performance Management, Principles and Dimensions of Performance Management Performance Appraisal Methods: Traditional Methods, Modern Methods, Performance Appraisal Feedback: Role, Types and Principles, Levels of Performance Feedback, 360-Degree Appraisal, Ethics in Performance Appraisal.

Team Performance Management, Performance Management and Learning Organizations, Performance Management and Virtual Teams, Role of Line Managers in Performance Management, Performance Management and Reward, Linking

Performance to Pay —A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward.

# Skill Development Activities:

- 1. List the various components of total compensation in Multinational Companies.
- 2. Construct a questionnaire for a salary survey on nurses.
- 3. Design a performance appraisal plan using any Modern PerformanceAppraisal Tool for an IT company.
- 4. Study any one contemporary practice of Performance Management System (Balance scorecard, Lean Management, BPRE, Six Sigma and so on)

#### **Books for References:**

- 1. Joseph J. Martocchio, Strategic Compensation, 3rd Edition, Pearson Education
- 2. Michael Armstrong & Damp; Helen Murlis: Hand Book of Reward Management Crust Publishing House.
- 3. Milkovich & Dewman, Compensation, Tata McGraw Hill
- 4. Richard I. Anderson, Compensation Management in Knowledge based world, 10th edition, Pearson Education
- 5. Thomas. P. Plannery, David. A. Hofrichter & David. E. Platten: People, Performance & Press.
- 6. Aguinis Herman, Performance Management, 2nd Edition, 2009 PearsonEducation, New Delhi.
- 7. Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993, Pointer.
- 8. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
- 9. BD Singh, Compensation & Reward Management, Excel Books
- 10. Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1st Edition, 2008, PHI, New Delhi.
- 11. Goel Dewkar, Performance Appraisal and Compensation Management: AModern Approach, 2 nd Edition, 2008, PHI, New Delhi.
- 12. Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub, Mumbai.

# DATA ANALYTICS Course Code: DA 1

Name of the Course: Financial Analytics

Course Credits	No. of hours perweek	Total No. of Teaching hours
3 credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.

**Course Outcomes:** On successful completion student will demonstrate:

- a) Analyze and model financial data.
- b) Access the different open-source domains.
- c) Evaluate and build model on time series data.
- d) Execute the statistical analysis using python.

Syllabus:	Hours
Module No. 1: Introduction to Financial Analytics	08

Introduction: Meaning-Importance of Financial Analytics uses-Features-Documents used in FinancialAnalytics: Time value of money – Discounted and Non-discounted (computation using Excel).

# Module No. 2: Access to Financial Data Using Latest Technology

07

Public domain data base (RBI, BSE, NSE, Google finance), Prowess, downloading data from NSE and Yahoo finance. IMF and World Bank data base, Kaggle, Bloomberg, FINTECH companies (ROBO, ALGO trade).

# Module No. 3: Introduction to Time Series Modeling

10

Meaning of Data-types of data-time series, panel, cross sectional-components of Time series data. Simple time series concepts – moving average, exponential moving, WMA (Theory and Practices), data - differencing, logarithm, lagging, stationary v/s non stationary data (detailed explanation with examples) computing return series data (simple returns and logarithm returns) (using Excel).

## Module No. 4: Introduction to Python and Python for Finance

20

Installation of Python, types of data and structures, basic analysis using NUMPY and PANDAs (financial examples), data preparation for time series data.

Descriptive statistics, Time series graphs in Python, understanding between correlation and covariance, basics of regression and its assumptions, Stationary and non-stationary data, basics of Time series using Python. Credit default using binary logistic regression

# Skill Development Activities:

- a) Explain the Different types of trends in time series data.
- b) Explain the assumptions of regressions.
- c) List out public domain data base.
- d) List out recent FINTECH companies.

#### **Books for References:**

- 1. Python for finance: Yves hil pisces
- 2. Hands on Data analysis with Pandas: Stefanie molin.
- 3. Hands on Python for finance, Krish Naik, Packt
- 4. Python For Finance, Yuxing Yan, Packt
- 5. Mastering Python for Finance, James Ma Weiming, Pack Publishing
- 6. Financial Reporting and Financial Statement Analysis, M Hanif, A Mukherjee, McGraw Hill
- 7. Haskell Financial Data Modelling and Predictive Analytics, Pavel Ryzhov, PACKT

# Retail Management Course Code: RM 1

Name of the Course: Fundamentals of Retail Management

Course Credits	No. of hours perweek	Total No. of teaching hours
3 Credits	3 hours	45 hours

Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,

# Course Outcomes: On successful completion student will demonstrate:

- a) Understand the Retail Business.
- b) Understand the business operations in Retailing.
- c) Formulate the retail strategies of Retail Business.
- d) Apply the Retailing principles and theories.
- e) Explore the career opportunities in the Retail sector.

Syllabus: Hours

#### Module -1: Introduction to Retail Business

10

Definition, functions and types of retail ownership-Independent Retailer, Chain Stores, Franchising, Leased departmental stores, Vertical Marketing system, Consumer co-operatives; forms of retail business ownership. Indian Retail Scenario- Factors influencing retail business in India; Ethical Issues in Retailing; International perspective in retail business- FDI in Indian Organized Retail Sector.

#### Module -2: Consumer Behaviour in Retail Business

10

Buying decision process and its implication on retailing –Customer shopping Behavior, Customer service and customer satisfaction. Retail planning process: Factors to consider in preparing a business plan – implementation – risk analysis.

# Module-. 3: Retail Organization and Functional Management

10

Business Models in Retailing, Classification of Retailing Formats, Operational Stages in Retailing, Factors influencing Location of stores, Stores Designing, Space planning, Inventory Management, Merchandising Management, Selection and optimization of Workforce. Retail Accounting and Cash Management.

# Module -4: Retail Marketing Mix

15

Introduction -Product: Decisions related to selection of goods (Merchandise Management) Product Assortment and display, new product launch, PLC in Retailing; Pricing- Influencing factors — approaches to pricing — price sensitivity

- Value pricing Markdown pricing. Place: Supply channel, Retail logistics, computerized replenishment system, corporate replenishment Policies. Promotion
- : Setting objectives, communication effects, promotional mix.; Retail distribution-In Store and Online Store, Factors influencing retail distribution; Human Resource Management in Retailing- Selection and Optimization of work force.

# Skill Development Activities:

- a) Draw a retail life cycle chart and list the stages.
- b) Draw a chart showing store operations.
- c) List out the major functions of a store manager diagrammatically.
- d) List out the current trends in e-retailing
- e) List out the Factors Influencing in the location of a New Retail outlet.

#### **Books for References:**

- 1. Suja Nair; Retail Management, HPH
- 2. Karthic Retail Management, HPH
- 3. S.K. Poddar& others Retail Management, HPH.
- 4. R.S.Tiwari; Retail Management, HPH 18
- Barry Bermans and Joel Evans: "Retail Management A StrategicApproach", 8th edition, PHI/02
- 6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill,Newdelhi, 2003.
- 7. Swapna Pradhan: Retailing Management, 2/e, 2007 & Dong; 2008, TMH
- 8. James R. Ogden & Denise T.: Integrated Retail Management
- 9. A Sivakumar: Retail Marketing, Excel

Books10.Ogden: Biztantra, 2007

11.Levy & Deitz: Retail Management - TMH 5th Edition

200212.Rosemary Varley, Mohammed Rafiq-: Retail

Management 13. Chetan Bajaj: Retail Management -Oxford Publication.

- 14. Uniyal & Dary; Sinha: Retail Management Oxford Publications.
- 15. Araif Sakh; Retail Management

# Logistic and Supply Chain Management Course Code: LSCM 1

NAME OF THE COURSE: Freight Transport Management

Course Credits	No. of hours perweek	Total No. of teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.

**Course Outcomes:** On successful completion of the course, the students will be able to:

- a) Understand the different functions of Commercial transport.
- b) Analyse pricing and pricing strategy.
- c) Understand transport administration.
- d) Understand of transport and export documentations.

Syllabus:	Hours
Module 1: Transport Function	10

**Transport functionality** - Transport structure and classification - Principles and participants - Transport service-Traditional carriers, package service, ground package service, Air package service- Intermodal Transportation - Piggyback/TOFC/COFC, Containerships, Non-operating intermediaries; **Modes of Transport** - Rail, Water, Pipeline, Air, Motor Carriers.

#### **Module 2: Transport Economics**

09

The structure of Transport Costs and Location of Economic Activities. Demand for transport. Models of Freight and Passenger Demand. Model Choice; Cost Functions in the Transport Sector. Special Problems of Individuals Modes of Transport; Inter-modal condition in the Indian Situation.

# Module 3: Transport Administration

10

Operations management, Consolidation, Negotiation, Control, Auditing and Claim administration, Logistical Integration.

#### Module 4: Transport Documentation and Pricing

16

**Transport documents:** Delivery order, Dock receipt, Bill of Lading, Freight Bill, Sea way Bill (SWB/e-SWB), Airway Bill (AWB/e-AWB), shipping guarantee, packing note or list, consignment note - Shipping Manifest.

**Export documents**: BOL, certificate of origin, commercial invoice, consular documents, destination control statement, Dock receipt, EEI, Export license, Export packing list, Free trade documents, inspection certificate, insurance certificate, shipper's letter of instruction.

Pricing fundamentals – Fundamentals of Pricing, Principle of Pricing, F.O.B Pricing, Delivered pricing - Pricing issues- potential discrimination, quantity discounts, pick up allowances, promotional pricing, menu pricing- platform service pricing, value added service cost, efficiency incentives

# Skill Development Activities:

- 1. Identify any two products suitable for transportation via Rail, Water, Pipeline, Air, Motor Carriers
- 2. Identify the best modes of transport for textiles and spices from India to USA
- 3. Draft a BOL for shipment of goods
- 4. List out and explain the different kinds of Pricing.

#### **Books for References:**

- 1. Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill
- 2. Sunil Chopra & Peter Meindl, Supply Chain Management, PHI
- 3. Donald J Bowersox, David J Closs, M Bixby Cooper, Supply ChainLogistics Management- McGraw Hill Education, 3rd Indian Edition.
- 4. Rahul V Altekar, "Supply Chain Management- Concepts and Cases", Prentice Hall of India Pvt. Ltd.

Course Code: BBA 5.6 Vocational

Name of the Course: INFORMATION TECHNOLOGY FOR BUSINESS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

**Pedagogy:** Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

# Course Outcomes: On successful completion Student will demonstrate;

- a) Understand the fundamentals of information technology
- b) Understand usage of information technology in business.
- c) Learn core concepts of computing and modern systems
- d) Applications of Excel and SQL.
- e) Awareness about latest information.

Syllabus	Hours
Module No. 1: Information Technology and Information System	10

Introduction to IT, Introduction to IS, Difference be IS and IT, Need for Information System, Information Systems in the Enterprise, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology, Business process and Knowledge process outsourcing), Managers and Activities in IS, Importance of Information systems in decision making and strategy building, Information systems and subsystems.

## Module No. 2: Subsystems of Information System

12

Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information System (EIS), Expert System (ES), Features, Process, advantages and Disadvantages, Roleof these systems in Decision making process.

#### Module No. 3: Database Management System

14

Introduction to Data and Information, Database, Types of Database models, Introduction to DBMS, Difference between file management systems and DBMS, Advantages and Disadvantages of DBMS, Data warehousing, Data mining, Application of DBMS, Introduction to MS Access, Create Database, Create Table, Adding Data, Forms in MS Access, Reports in MS Access.

# **Module No. 4: Microsoft Excel in Business**

14

Introduction to MS Excel, features of MS Excel, Cell reference, Format cells, Data Validation, Protecting Sheets, Data Analysis in Excel: Sort, Filter, Conditional Formatting, Preparing Charts, Pivot Table, What if Analysis(Goal Seek, Scenario manager), Financial Functions: NPV, PMT, PV,FV, Rate, IRR, DB,SLN,SYD. **Logical Functions**: IF, AND, OR, Lookup Functions: V Lookup, H Lookup, Mathematical Functions, and Text Functions.

# Module No. 5: Recent Trends in IT

06

Virtualization, Cloud computing, Grid Computing, Internet of Things, Green Marketing, Artificial Intelligence, Machine Learning.

# **Skill Developments Activities:**

- 1. Creating Database Tables in MS Access and Entering Data
- 2. Creating Forms in MS Access
- 3. Creating Reports in MS Access
- 4. Creating charts in Excel
- 5. What if analysis in Excel
- 6. Summarizing data using Pivot Table

- 7. VLookup and HLookup Functions
- 8. Rate of Interest Calculation using Financial Function
- 9. EMI calculation using Financial Function
- 10. Data Validation in Excel
- 11. Sort and Filter
- 12. Conditional Formatting in Excel.

#### **Books for Reference:**

- 1. Lauaon Kenneth & Landon Jane, "Management Information Systems: Managing the Digital firm", Eighth edition, PHI, 2004.
- 2. Uma G. Gupta, "Management Information Systems A Management Prespective", Galgotia publications Pvt., Ltd., 1998.
- 3. Louis Rosenfel and Peter Morville, "Information Architecture for the World wide Web", O'Reilly Associates, 2002.
- 4. C.S.V.Murthy: Management Information Systems, HPH
- 5. Steven Alter, "Information Systems A Management Perspective", Pearson Education, 2001.
- 6. Uma Gupta, "Information Systems Success in 21st Century", Prentice Hall of India, 2000.
- 7. Robert G. Murdick, Joel E. Ross and James R. Claggett, "Information Systems for Modern Management", PHI, 1994.
- 8. Introduction to Database Systems, CJ Date, Pearson
- 9. Database Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA McGraw Hill 3rd Edition.
- 10. The Database Systems The Complete Book, H G Molina, J D Ullman, J Widom Pearson
- 11. Database Systems design, Implementation, and Management, Peter Rob & CarlosCoronel 7th Edition.
- 12. Fundamentals of Database Systems, Elmasri Navrate Pearson Education
- 13. Introduction to Database Systems, C.J.Date Pearson Education
- 14. Microsoft Access 2013 Step by Step by Cox, Joyce, Lambert, Joan.
- 15. Excel 2019 All-In-One: Master the new features of Excel 2019 / Office 365 (English Edition) by Lokesh Lalwani
- 16. Microsoft Excel 2016 Data Analysis and Business Modeling by Wayne L. Winston (Author)

Course Code: BBA 5.6 (B)

Name of the Course: Digital Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

#### Course Outcomes: On successful completion of the course, the students' will be able to

- a) Gain knowledge on Digital Marketing, Email marketing and Content marketing.
- b) Understand Search Engine Optimization tools and techniques
- c) Gain skills on creation of Google AdWords & Google AdSense
- d) Gain knowledge on Social Media Marketing and Web Analytics.
- e) Gain knowledge on YouTube Advertising & Conversions.

Syllabus:	
Module No. 1: Introduction to Digital Marketing	10

Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists, Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer, Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.

# Module No. 2: Search Engine Optimization (SEO)

10

Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.

#### Module No. 3: Google AdWords & Google AdSense

10

Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual / Auto, Demographic Targeting / Bidding, CPC-based, CPAbased & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom

Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.

Module No. 4: Social Media Marketing (SMM) & Youtube Advertising (Video Ads) &	15
Conversions	

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, Linkedin Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management.

Youtube Advertising (Video Ads): Youtube advertising? ,Why should one advertise on youtube? , Creating youtube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer

## Skill Development Activities:

- 1. Explain the key digital marketing activities needed for competitive success.
- 2. Examine the concept of Digital Media and benefits to be derived.
- 3. Recognise the core features of CRM and retention programmes
- 4. Identify the metrics used in digital marketing.
- 5. Organise how we can limit the marketing materials we get through e-mail.

#### **Books for Reference:**

- 1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones
- 2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson
- 3.. Internet Marketing: a practical approach By Alan Charlesworth
- 4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas
- F. Bormann, Krista E Neher

Note: Latest edition of text books may be used.

# Name of the Program: Bachelor of Business Administration (BBA.) Course Code: BBA. 6.1 Name

of the Course: Business Law

Course Credits	No. of hours per week	Total No. of teaching hours
4 Credits	4 Hrs.	56 Hrs.

**Pedagogy:** Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

- a. Comprehend the laws relating to Contracts and its application in business activities.
- b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and aSeller.
- c. Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
- d. Understand the significance of Consumer Protection Act and its features
- e. Understand the need for Environment Protection.

Syllabus:	Hours
Module No. 1: Indian Contract Act, 1872	16

Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of acontract, Breach of Contract and Remedies to Breach of Contract.

#### Module No. 2: The Sale of Goods Act, 1930

12

Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions. Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.

# Module No. 3: Negotiable Instruments Act 1881

**12** 

Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting.

#### Module No. 4: Consumer Protection Act 1986

80

Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.

#### Module No. 5: Environment Protection Act 1986

80

Introduction - Objectives of the Act, Definitions of Important Terms - Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

#### **Skill Developments Activities:**

- 1. Discuss the case of "Carlill vs Carbolic Smoke Ball Company" case
- 2. Discuss the case of "Mohori Bibee v/s Dharmodas Ghose".
- 3. Briefly narrate any one case law relating to minor.
- 4. List at least 5 items which can be categorized as 'hazardous substance' according to Environment Protection Act.

List out any six cybercrimes.

#### Csases:

The relevant legal point, facts and the judicial decision relating to the following 10 case laws areto be specifically dealt with –

- 1. Balfour Vs Balfour
- 2. Carlill Vs Carbolic Smoke Ball Company
- 3. Felthouse Vs Bindley
- 4. Lalman Shukla Vs. Gauridutt
- 5. Durgaprasad Vs Baldeo
- 6.Chinnayya Vs Ramayya
- 7. Mohiribibi Vs. Dharmodas

Ghosh

- 8. Ranganayakamma Vs Alvar Chetty
- 9. Hadley Vs Baxendale

#### **Books for Reference:**

- 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
- 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
- 5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
- 6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, InternationalBook House
- 7. Sushma Arora, Business Laws, Taxmann Publications.
- 8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
- 9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
- 10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
- 11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
- 12. N.D. Kapoor, Business Laws, Sultan Chand Publications
- 13. K. Aswathappa, Business Laws, HPH,
- 14. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
- 15. Chanda.P.R, Business Laws, Galgotia Publishing Company

Course Code: BBA 6.2

Name of the Course: Income Tax - II

Course Credits	No. of hours per week	Total No. of Teaching hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

## Course Outcomes: On successful completion of the course, the students will:

- a) Understand the procedure for computation of income from business and otherProfession.
- b) the provisions for determining the capital gains.
- c) Compute the income from other sources.
- d) Demonstrate the computation of total income of an Individual.
- e) Comprehend the assessment procedure and to know the power of income tax authorities.

Syllabus:	Hours
Module No. 1: Profits and Gains of Business and Profession	18
Introduction-Meaning and definition of Business, Profession and Vocat	tion Expenses
Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expr	•

Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.

#### **Module No. 2: Capital Gains**

10

Introduction - Basis for charge - Capital Assets - Types of capital assets - Transfer - Computation of capital gains - Short term capital gain and Long term capital gain - Exemption under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.

## Module No. 3: Income from other Sources

10

Introduction - Incomes taxable under Head income other sources — Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.

# Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.

10

Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) Computation of Total Income and tax liability of an Individual.

#### Module No. 5: Assessment Procedure and Income Tax Authorities

80

Introduction - Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsor y. Income Tax Authorities their Powers and duties.

# Skill Developments Activities:

- 1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
- 2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
- 3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
- 4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
- 5. Draw an organization chart of Income Tax department in your locality.
- 6. Any other activities, which are relevant to the course.

#### **Books for References:**

- . 1. Dr. Vinod K. Singhania: Direct Taxes Law and Practice, Taxmann publication.
  - 2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
  - 3. Dr. Mehrotra and Dr. Goyal: Direct Taxes Law and Practice, Sahitya Bhavan Publication.
  - 4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
  - 5. Gaur & Narang: Income Tax.
  - 6. 7 Lecturers Income Tax I, VBH
  - 7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax I, Vittam Publications.
  - 8. Dr. B Mariyappa, Income Tax II HPH.

Course Code: BBA 6.3

Name of the Course: International Business

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

# Course Outcomes: On successful completion of the course, the students will able to:

- a) Understand the concept of International Business.
- b) Differentiate the Internal and External International Business Environment.
- c) Understand the difference MNC and TNC
- d) Understand the role of International Organisations in International Business.
- e) Understand International Operations Management.

Syllabus:	Hours
Module No. 1: Introduction to International Business	12

Introduction- Meaning and definition of international business, need and importance of international business, stages of internationalization, tariffs and non-tariff barriers to international business.

Mode of entry into international business - exporting (direct and indirect), licensing and franchising, contract manufacturing, turnkey projects, management contracts, wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments.

# Module No. 2: International Business Environment

12

Overview, Internal and External environment - Economic environment, Political environment, Demographic environment, Social and Cultural environment, Technological and Natural environment.

# Module No.3: Globalization

12

Meaning, features, essential conditions favoring globalization, challenges to globalization, MNCs, TNCs - Meaning, features, merits and demerits; Technology transfer - meaning and issues in technology transfer.

#### Module No.4: Organizations Supporting International Business

10

Meaning, Objectives and functions of - IMF, WTO, GATT, GATS, TRIM, TRIP; and Regional Integration- EU, NAFTA, SAARC, BRICS.

#### Module No.5: International Operations Management

10

Global Supply Chain Management- Global sourcing, Global manufacturing strategies, International Logistics, International HRM - Staffing policy and it's determinants; Expatriation and Repatriation (Meaning only).

# **Skill Developments Activities:**

- a) Tabulate the foreign exchange rate of rupee for dollar and euro currencies for 1 month
- b) List any two Indian MNC's along with their products or services offered.
- c) Prepare a chart showing currencies of different countries
- d) Collect and paste any 2 documents used in Import and Export trade.

# **Books for References:**

- 1. Rakesh Mohan Joshi. (2011). International Business, Oxford University Press, NewDelhi.
- 2. Francis Cherunilam; International Business, Prentice Hall of India
- 3. P. SubbaRao International Business HPH
- **4.** Sumati Varma. (2013). International Business (1st edi), Pearson.
- 5. Charles Hill. (2011). International Business: Text & Cases, Tata McGraw Hill, NewDelhi.
- **6.** International Business by Daniel and Radebaugh –Pearson Education

#### **Finance Elective**

#### **Course Code: FN2**

Name of the Course: Security Analysis and Portfolio Management

Course Credits	No. of hours per week	Total No. of teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to:

- a) Understand the concept of basics of Investment.
- b) Evaluate the different types of alternatives.
- c) Evaluate the portfolio and portfolio management.
- d) Understand the concept of risk and returns
- e) Gain the knowledge of fundamental and technical analysis.

Syllabus:	Hrs.
Module No. 1: Introduction to Investments	10

Introduction- Investment process, Criteria for Investment, types of Investors, Investment, Speculation and Gambling. Elements of Investment, Investment Avenues, Factors influencingselection of investment alternatives.

Security Market- Introduction, functions, Secondary Market Operations. Stock Exchanges in India, Security Exchange Board of India, Government Securities Market, Corporate Debt Market and Money Market Instruments.

# Module No. 2: Risk-Return Relationship

05

Meaning of risk, types off risk, measuring risk, risk preference of investors. Meaning of return, measures of return, holding period of return, Annualized return, expected return, investors attitude towards risk and return.

#### Module No. 3: Fundamental Analysis and Technical Analysis

16

Introduction- Investment Analysis, Fundamental Analysis, Macro Economic Analysis, Industry Analysis, Company Analysis, Trend Analysis, and Ratio Analysis.

Meaning of Technical Analysis, Fundamental vs Technical Analysis, Charting techniques, Technical Indicators, Testing Technical Trading Rules and Evaluation of Technical Analysis.

#### Module No. 5: Portfolio Management

14

Framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios –Sharpe's Single Index model – Portfolio-evaluation measures – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.

# Skill Development

- 1. Prepare an imaginary investment portfolio for individual with a salary of 10 lakhs perannum.
- 2. List of 10 companies approached SEBI for IPO
- 3. Prepare a technical analysis chart on Blue Chip Companies of BSE.
- 4. Collect information regarding GDRs, ADRs, IDRs and various Bonds and make a chart.
- 5. Watch market movement for a day and analyze the trend of Nifty-Fifty Index.

#### **Books for Reference**

- 1. A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
- 2. Singh Preeti, Investment Management, HPHG
- 3. Alexander Fundamental of Investments, Pearson Ed.
- 4. Hangen: Modern Investment theory. Pearson Ed.
- 5. Kahn: Technical Analysis Plain and sample Pearson Ed.
- 6. Ranganthan: Investment Analysis and Port folio Management.
- 7. Chandra Prasanna: Managing Investment Tata Mc Gram Hill.
- 8. Alexander, shampe and Bailey Fundamentals of Investments Prentice Hall of India
- 9. Newyork Institute of Finance How the Bond Market work PHI.
- 10. Mayo Investment Thomason hearning

#### **Marketing Elective Course**

Code: MK 2

Name of the Course: Advertising and Media Management

Course Credits	No. of hours per week	Total No. of teaching hours
3	3	45 hours
Credits	hours	

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,

**Course Outcomes:** On successful completion of the course, the students will be ableto:

- a) Understand the nature, role, and importance of IMC in marketing strategy
- b) Understand effective design and implementation of advertising strategies
- c) Present a general understanding of content, structure, and appeal of advertisements
- d) Understand ethical challenges related to responsible management of advertising and brand strategy.
- e) Evaluate the effectiveness of advertising and agencies role

Syllabus:	Hours
Module -1: Introduction to Integrated Marketing	10
Communication	

Integrated marketing communication, AIDA Model, Setting goals and objectives, concept of DAGMAR in setting objectives, elements of IMC; Role of advertising in India's economic development, Ethics in advertising, Social, Economic and Legal aspects of advertising.

#### Module -2: Consumer and Media

10

How advertising works: perception, cognition, affect, association, persuasion, behaviour, Associating feeling with brands, Use of research in advertising planning; Advertising Media; industry structure, functions, advantages, disadvantages of print, Television, Radio, Internet, Outdoor, Basic concept of media planning, media selection, Media Scheduling strategy, setting media budgets

#### Module-3: Advertising Program and Measuring Effectiveness

15

Planning and managing creative strategies; Creative approaches; Building Advertising Program: Message, Theme, advertising appeals; Advertising layout: how to design and produce advertisements; Advertising Budget: nature and methods of advertising appropriation; Art of copywriting; Guidelines for copywriting;

Copywriting for print, Audio, TV and outdoor media.

Measuring Advertising Effectiveness: stages of evaluations and various types of testing-Pre and Post testing; Advertising agencies: history, role, importance, organizational structure, functions; Selection of agency, client agency relationship, compensation strategies

# Module -4: Other Elements of IMC- Sales Promotion, PR, Events and Experiences and Word of Mouth

10

Consumer and trade sales promotion, application of sales promotion in different domains; Using public relations in image building; Planning and executing events, event management; Viral marketing, building organic word of mouth communication.

- a) List out ethical issues in Advertisements.
- b) List out different modes of Advertisement.
- c) Write a note on guidelines for copywriting.
- d) List out types of Outdoor Advertisement.
- e) State the process in selection of Advertisement Agency.

- 1. Advertising Principles and Practice, William Wells, John Burnett, Sandra Moriarty, 6th ed., Pearson education, Inc.
- 2. Advertising and Promotion, G.Belch, Michael Belch, Keyoor Purani, 9th edition, Tata Mcgraw Hill publication, ISBN: 978-1-25-902685-0.

#### **Human Resource ElectiveCourse Code:**

#### HRM 2

Name of the Course: Cultural Diversity at Work Place

Course Credits	No. of hours per Week	Total No. of Teaching hours
3 credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Casestudies & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will beable to:

- f) Understand, interpret question reflect upon and engage with the notion of "diversity".
- g) Recall the cultural diversity at work place in an organization.
- h) Support the business case for workforce diversity and inclusion.
- i) Identify diversity and work respecting cross cultural environment.
- j) Assess contemporary organizational strategies for managing workforcediversity and inclusion.

Syllabus: Hours

#### Module No. 1: Introduction to Diversity

13

Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global

Organizations- Global Diversity.

# Module No. 2: Exploring Differences

10

Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.

#### Module No. 3: Visions of Diversity and Cross Cultural Management

12

Models and visions of diversity in society and organizations: Justice, fairness, andgroup and individual differences. Cross-Cultural Management: Meaning andConcepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaar's Dimensions, Schwartz Value Survey, GLOBE study.

#### Module No. 4: Skills and Competencies

12

Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.

- 1. Visit any MNCs, identify and report on the cultural diversity in an organization.
- 2. Interact and List out the ways in which dehumanization done in public/privatesector organization.)
- 3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
- 4. Explore the benefits of multi-cultural organizations.
- 5. Examine and report on diversity management in select IT organizations.
- 6. Any other activities, which are relevant to the course.

#### **Books for References:**

- 1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
- **2.** Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

Note: Latest edition of text books may be used.

# DATA ANALYTICS Course Code: DA 2

Name of the Course: Marketing Analytics

Course Credits	No. of hours perweek	Total no. of teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies& field work etc.,

Course Outcomes: On successful completion student will demonstrate:

- a) Understand the importance of marketing analytics for forward looking and systematic allocation of marketing resources
- b) Apply marketing analytics to develop predictive marketing dashboard fororganization
- c) Analyse data and develop insights to address strategic marketing challenges
- d) Execute the models on Predictions and Classifications on R Software. Know the applications of analytics in marketing.

Syllabus:	Hours
Module No. 1: Introduction to Marketing Analytics and Data	10
Mining	

Introduction to Marketing Analytics, Need of Marketing Analytics, Benefits of Marketing Analytics, Data mining —Definition, Classes of Data mining methods — Grouping methods, Predictive modeling methods, Linking methods to marketing applications. Process model for Data mining — CRISP DM.

# Module No. 2: Introduction to R

About R, Data types and Structures, Data coercion, Data preparation: Merging, Sorting, Splitting, Aggregating, Introduction to R Libraries – How to install and invoke, Introduction to R Graph – Basic R charts – Different types of charts.

# Module No. 3: Descriptive Analytics and Application of Analytics in Marketing 15

Exploratory Data Analysis using summary table and various charts to find the insights, slicing and dicing of the Customer data. Inferential Statistics: T-Test, ANOVA, Chi-Square using marketing data and exploring relationship (Correlation).

Association Rules – Market Basket Analysis for Product Bundling and Promotion,

RFM (Recency Frequency Monetary) Analysis, Customer Segmentation using K-Means Cluster Analysis, Key Driver Analysis using Regression Model.

# Module No. 4: Prediction and Classification Modelling using R 10

Introduction to Prediction and Classification modelling, data splitting for training and testing purpose, Prediction modelling: Predicting the sales using Moving Average Model and Regression Model(Simple and Multiple Regression model), Classification modelling: Customer churn using Binary logistic regression and decision tree.

- a) Explain the Process model for Data Mining.
- b) Explain the difference between Binary Logistic Regression and Decision Tree.
- c) List out Public domain data base.
- d) List out applications of marketing analytics.

- 1. Marketing Analytics: Data-Driven Techniques with Microsoft® Excel® Published byJohn Wiley & Sons, Inc
- 2. Marketing Data Science, Thomas W. Miller Published by Pearson
- 3. Marketing Metrics, Neil T Bendle, Paul W. Farris, Phillip E. Pfeifer published byPearson
- 4. Marketing Analytics, Mike Grigsby published by Kogan Page.

# Retail Management Course Code: RM 2

Name of the Course: Retail Operations Management

Course Credits	No. of hours perweek	Total No. of teaching hours
3 Credits	3 hours	45 hours

Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar &fieldwork etc.,

#### Course Outcomes: On successful completion student will demonstrate:

- a) Compare various retail formats and technological advancements for setting up appropriate retail business.
- b) Identify the competitive strategies for retail business decisions.
- c) Examine the site location and operational efficiency for marketing decisions.
- d) Analyse the effectiveness of merchandising and pricing strategies.
- e) Assess store layout and planogram for retail business.

Syllabus: Hours

Module -1: Retail and Logistics Management 07

Introduction Retailing and economic significance- Functions of a retailer - Types of retailers - Trends in retailing - International Retailing - Retailing as a career - Retail Management Decision Process - Service Retailing.

#### Module -2: Retailing Environment Theories

10

Theory of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory-Multi channel retailing – Retail Aggregators Business Model – Phases of growth of retail markets – Retail Mix.

#### Module-. 3: Store Loyalty Management and Retail Location

10

Types of customers – Variables influencing store loyalty – Store loyalty models – Influencing customers through visual merchandising – Value added through private labels – Retail location strategy– Importance of location decision – Retail location strategies and techniques – Types of retail locations.

#### Module -4: Merchandise Management and Category Management

18

Meaning - Roles and responsibilities of the merchandiser and the buyer - Function of Buying for different types of Organizations - Process of Merchandise Planning - Merchandise Sourcing - Methods of procuring merchandise - Concept of private label - Retail Pricing policies.

Meaning - Definition of Category Management - Components of Category Management - Category Management Business process - Category Definition - Defining the Category Role-Destination Category, Routine Category, Seasonal Category, Convenience Category - Category Assessment - Category Performance Measures - Category Strategies - Category Tactics - Category Plan implementation - Category Review.

- a) Write a note on Visual merchandising training programme layout design, and product placement.
- b) Write a note Leadership training: Develop skills in coaching, delegation, and motivation.
- c) Derive Customer analysis by considering skills in understanding customer behavior and preferences to improve customer satisfaction.
- d) Chart out the types of customers in creating customer loyalty programs.

- 1. Coughlem: Marketing Channels. Gilbert Pearson: Retail Marketing Education Asia 2001.
- 2. Micheal Levy & Barton AWeitz: Retailing Management, McGraw
- 3. Patrick M Dunne: Robert F Lusch: Retail Management Hill Publications.
- 4. Suja Nair: Retail Management, Himalaya Publishing House. P
- 5. W. Stern, E L. Ansary, T. Ooughlan: Marketing Channels, 6thEdition PHI New Delhi, 2001.

# Logistic and Supply Chain Management Course Code: LSCM 2

# NAME OF THE COURSE: Sourcing for Logistics and Supply Chain Management

Course Credits	No. of hours per week	Total No. of Teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be ableto:

- a) Understand the role of sourcing in logistics and supply chain management, andits impact on overall business performance.
- b) Analyze and evaluate sourcing strategies and decisions, including make-orbuy,insourcing vs. outsourcing, and supplier selection criteria.
- c) Develop effective supplier relationship management skills, including negotiation, communication, and collaboration.
- d) Apply sourcing best practices, including risk management, sustainability, andethical sourcing.
- e) Evaluate the impact of technology and innovation on sourcing, and apply relevant tools and techniques to optimize sourcing processes and outcomes.

Syllabus:	Hours
Module No. 1: Sourcing	10

Meaning and Definition. Approaches to Sourcing. Sole Sourcing – Single, Dual & Multiple sourcing arrangements, other sourcing/purchasing strategies, Tendering – Open, Restricted and Negotiated approaches. Intra—Company trading and Transfer pricing arrangement, Implications of International Sourcing.

# Module No. 2: External Sourcing 10

Criteria for sourcing requirement from external suppliers — Quality Assurance, Environmental and Sustainability, Technical Capabilities, System Capabilities, Labour Standards, Financial Capabilities. Award criteria — Price, Total Life Cycle Costs, Technical Merit, Added Value Solutions, Systems, and Resources.

# Module No.3: Assessment of Financial Stability 13

Sources of information on potential suppliers' Financial performance. Financial reports – Profit & Loss Statements, Balance Sheets, and Cash Flow Statements. Ratio Analysis on Liquidity, Profitability, Gearing and Investment. Role of credit rating agencies.

# Module No.4: Assessment of Market Data

Analysing Suppliers' Market. Secondary Data on Markets & Suppliers. Indices that measure economic data. Process of obtaining tenders and quotations. Decision criteria for tenders and quotations. Criteria to assess tenders and quotations – use ofweighted points system.

12

- 1. Highlight the stages when Early Supplier Involvement is encouraged by companies tomaximise the benefits
- 2. List out the Regulatory bodies connected to sourcing.
- 3. Identify the benefits of co-location of suppliers to the company.
- 4. List out the Credit rating agencies for supplier assessment.

- 1. Donald Waters, Logistics An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
- 2. John Gattorna, Handbook of Logistics and Distribution Management.
- 3. P. Fawcett, R. McLeish and I Ogden, Logistics Management.
- 4. D.M. Lambert & J R Stock, Richard D Irwin Inc., Strategic Logistics Management.
- 5. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2nd Edition
- 6. David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.

# Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 6.6 Vocational

Name of the Course: GOODS AND SERVICES TAX

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

**Pedagogy:** Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

#### Course Outcomes: On successful completion Student will demonstrate

- a) Understand the basics of taxation, including the meaning and types of taxes, andthe differences between direct and indirect taxation.
- b) Analyze the history of indirect taxation in India and the structure of the Indian taxation system.
- c) Understand the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.
- d) Understand the time, place, and value of supply under GST, and apply this knowledge to calculate the value of supply and determine GST liability.
- e) Understand input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability.

Syllabus	Hours
Module No. 1: Basics of Taxation system in India	04

Tax – Meaning and Types, Concept and Features of Indirect tax, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Constitutional validity of GST

#### Module No. 2: Introduction to GST

10

Introduction to Goods and Services Tax, Constitutional Framework, Tax subsumed under GST, Dual model of GST, Features of GST, GST council- composition- powers and functions

# Module No. 3: Time, Place And Value of Supply

20

Supply, Scope of Supply, Composite and Mixed Supplies, Levy and Collection, Composition Levy, Exemptions, Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of 'Value of Supply'.

#### Module No. 4: GST Liability and Input Tax Credit

14

Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.

# **Module No. 5: GST Procedures**

80

Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.

- a) List out the process of GST registration for a business.
- b) Chart out 'time of supply' concept relevance in GST.
- c) Identify the place of supply for goods and services in different scenarios.
- d) Calculate GST liability for a particular transaction using imaginary values.
- e) Explain the process of availing input tax credit in GST.

- 1. V Rajesh Kumar and Mahadev, "Indirect Taxes", Mc Graw Hill Education
- 2. Datey, V S, "Indirect Taxes", Taxmann Publications.
- 3. Hiregange et al, "Indirect Taxes:, Puliani and Puliani.
- 4. Haldia, Arpit, "GST Made Easy", Taxmann Publications.
- 5. Chaudhary, Dalmia, Girdharwal, "GST A Practical Approach", Taxmann Publications.
- 6. Garg, Kamal, "Understanding GST", Bharat Publications.
- 7. Hiregange, Jain and Naik, "Students' Handbook on Goods and Services Tax", Puliani and Puliani.

# Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 6.6 (B) Name of the Course: Enterprise Resource Planning Course Credits No. of Hours per Week Total No. of Teaching Hours 3 Credits (2+0+2) 4 Hrs 45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

# Course Outcomes: On successful completion of the course, the students' will be able to

- a) Understand the business process of an enterprise to grasp the activities of ERP project management cycle to understand the emerging trends in ERP developments.
- b) Integrate and automate the business processes and shares information enterprise-wide.
- c) Explore the significance of ERP to provide a solution for better project management.
- d) Enable the students to understand the various process involved in implementing ERP in a variety of businessenvironment
- e) Understand the issues involved in design and implementation of ERP systems.

Syllabus:	Hours
Module No. 1: Introduction to ERP	10

Enterprise Resource Planning - Defining ERP - Origin and Need for an ERP System - Benefits of an ERP System - Reasons for the Growth of ERP Market – Risk of ERP - Road map for successful ERP

# Module No. 2: ERP related Technologies and Modules

10

Business Process Re- engineering – Product life cycle – Customer relationship management - Functional Modules- Sales and Distribution, service - Human Resource - Finance – Production - Materials Management – Purchasing – Quality Management.

# Module No. 3: ERP implementation

80

ERP Implementation Life cycle – Transition strategies - ERP Implementation Process - ERP Vendor Selection - Role of the Vendor - Consultants: Types of consultants - Role of a Consultant - Vendors and Employees -Resistance by employees - Dealing with employee resistance - Project team

# Module No. 4: ERP post implementation, Future directions in ERP

15

Success and Failure factor of ERP implementation — ERP operations and maintenance — Data Migration — Project Management and Monitoring - Maximizing the ERP system. New Trends in ERP- ERP to ERP II - Implementation of Organization Wide ERP- Development of New Markets and Channels-Latest ERP Implementation Methodologies - ERP and E- business.

- 1. State the steps and activities in the ERP life cycle
- 2. Develop a process of driven thinking towards business process.
- 3. Demonstrate a good understanding of the basic issues in ERP systems.
- 4. Any other activities, which are relevant to the course.

#### **Books for Reference:**

- 1. Alexis Leon, "ERP Demystified", Tata McGraw Hill, New Delhi, 2007.
- 2.Joseph A Brady, Ellen F Monk, Bret Wagner, "Concepts in Enterprise Resource Planning", Thompson Course Technology, USA, 2009
- 3. Vinod Kumar Garg and Venkitakrishnan N K, "Enterprise Resource Planning Concepts and Practice", PHI, New Delhi, 2004
- 4. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2013.
- 5..Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, WileyIndia, 2009

6.Jagan Nathan Vaman, ERP in Practice, Tata McGowan-Hill, 2007.

Note: Latest edition of text books may be used.

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