

Academic Session March-2023

Syllabus- BBA (6th Semester)

Course Code	Course Title	Credits	Th/ Th-P/P/Pro
BBA 601	Entrepreneurship and Small Business Management	4	Theory
BBA 602	Project	4	Project
BBA-603	Cost Accounting	4	Theory
BBA-604	Investment Banking and Financial Services	4	Theory
BBA-605	International Marketing	4	Theory
BBA-606	Rural Marketing	4	Theory
BBA-607	Performance and Compensation Management	4	Theory
BBA-608	Labor Laws	4	Theory

Entrepreneurship and Small Business Management

Course Code: BBA 601	Course Title: Entrepreneurship and Small Business Management
<p>Course Objective: The objective of this paper is to impart students with the skills of entrepreneurship and facilitating them an opportunity of small Business Ownership with support of financial and social objectives of entrepreneurship development.</p> <p>Learning Outcomes:</p> <ul style="list-style-type: none"> • Student should be able to analyze the importance of entrepreneurship in today's scenario. • Analyze different cases of successful entrepreneurs so as to learn the life management skills. • Assess diverse opportunities available for emerging entrepreneurs. • Identify capabilities, limitations and problems faced by entrepreneurs. • Promoting citizenship and improving social and economic skills. 	

Course Contents

Sl. No.	CONTENT	UNIT OBJECTIVES
1	<p>UNIT I Introduction</p> <p>Meaning, Importance of entrepreneurship, Entrepreneurial Characteristics, Dimensions of Entrepreneurship, Process of Entrepreneurship, Factors affecting Entrepreneurship, Barriers to Entrepreneurship.</p>	<p>Student will be able to understand the definition and importance of entrepreneurship.</p>
2	<p>UNIT II Functions and types of entrepreneur</p> <p>Managerial function, Promotional function, Commercial function, Types of Entrepreneurship: based on type of business, based on technology, based on ownership, based on gender and size of enterprise, Clarence Danhoff classification of Entrepreneurship, Entrepreneur & Intrapreneurship,</p>	<p>Student will be able to understand the various functions, types and difference between Entrepreneur & Intrapreneur.</p>

3	<p>UNIT III Rural entrepreneurship, Agriprenurship and women entrepreneurship Rural Entrepreneurship: meaning, need for rural entrepreneurship, problems of rural entrepreneurship, Agriprenurship, areas of agriprenurship Family business in India: advantages of family business, challenges, making family business more effective. Women Entrepreneurship development and problems.</p>	<p>Student will be able to understand the Rural entrepreneurship, Agriprenurship and women entrepreneurship.</p>
4	<p>UNIT IV Business opportunity identification Need for opportunity identification, Dimensions of business environment, identification of business opportunity. Sources of idea generation, opportunity/product identification, opportunity selection. CSR and environmental concerns Corporate Social responsibility, environmental concerns, E- commerce and suitability for small enterprise</p>	<p>Student will be able to understand the opportunities surrounding in the business environment and its concerns.</p>

Learning Resource:

- (a) Khanka S.S. (2016) , Entrepreneurial Development, 16th Edition, S. Chand & Company Pvt Ltd
- (b) Kuratko, D.F. & Rao T.V. (2012). Entrepreneurship: A South Asian Perspective, 1st Edition Cengage Learning.
- (c) Zimmerer T.W. and Scarborough N. M. (2013), “Essentials of Entrepreneurship and Small Business Management, 5th Edition, PHI
- (d) Charantimath, P. (2009). Entrepreneurship Development: Small Business Enterprises, 5th Edition, Pearson Education
- (e) Nagendra S.and Manjunath V.S. (2009). Entrepreneurship and Management, 4th Edition, Pearson Education

Cost Accounting

Course Code: BBA 603	Course Title: Cost Accounting
Course Objective: - <ul style="list-style-type: none"> ➤ This course aims at providing the students a comprehensive introduction to cost accounting and equipping them with its tools and techniques and importance in today's scenario. ➤ Identify and understand general cost terms and analyses the schedule of cost of goods manufactured. ➤ Understand the flow of cost like allocation and application of different overheads. ➤ Apply cost accounting methods to evaluate and project business performance. ➤ Understand the practical utility and application of cost, and profit analysis. 	

Course Contents

Sr. No.	Chapters	Unit Objectives
1	Chapter 1- Introduction to Cost Accounting: Definition of Cost Accounting, Nature and Scope of cost accounting, objectives of cost accounting.	Students will understand the applications of Cost accounting to business.
2	Chapter2 – Relationship between Financial Accounting, Cost Accounting& management Accounting.	Students will be able to compare and contrast the relationship between three types of Accounting.
3	Chapter 3- Cost & its Components: Classification of Cost, Element of, cost and its classification.	Students recognize the type and elements of costs.
4	Chapter 4-Costing methods: Objectives and Importance of Unit Costing, Methods of determination of unit cost.	Students will be able to learn the various costing techniques used in today's era.
5	Chapter5 -Cost Sheet: Introduction to Cost sheet ,Performa of cost sheet & steps of calculating profit.	Students will be able to compute costs using cost sheet.
6	Chapter 6 –Job Costing: Meaning, objectives and Importance, Difference between unit costing and costing.	Students will acquire knowledge about the concept of Job Costing.

7	Chapter 7 – Process costing: Meaning, Features, Accounting procedure of Process costing, concept of Normal and Abnormal gain and loss.	Students will acquire knowledge about the concept of Process Costing.
8	Chapter 8-Inventory control system: Material Control- concept, scope and determination of stock levels.	Students will understand about the purpose of Inventory control systems.
9	Chapter 9 -Economic Order Quantity.	Student will be able to compute Inventory EOQ levels.
10	Chapter 10 -Issue of materials: Methods of pricing of material issues FIFO, LIFO.	Students will understand the concept of LIFO & FIFO.
11	Chapter 11 –Simple Average Method and Weighted Average method.	Students will be able to apply the methods of Simple & Weighted Average for issuing materials.
12	Chapter 12 –Cost Volume Profit Analysis: Meaning, objectives, scope & Importance,	Students will be able to understand the concept and significance of CVP analysis.
13	Chapter 13-Limitation of marginal costing	Students will be able to deliberate the challenges organizations face while using Marginal costing method.
14	Chapter 14-Concept of Breakeven Analysis.	Students will be able to compute BEP point using BEP analysis.
15	Chapter 15 -Decisions of Alternative choices: Make or Buy, decision to continue or drop a product line, decision to accept special order etc.	Students will be apprised of different methods that aid in making alternative decisions.

References: -

1. M N Arora (2009) Cost accounting (Principles & Practices) Tenth edition Vikas Publishing House
2. A Murthy, S Gurusamy Cost Accounting (2nd edition) Tata Mcgraw Hill
3. M Y Khan, P K Jain (2010) Cost accounting (tenth edition) Tata Mcgraw Hill

4. **RaviMKishore(July2009)CostAccounting&Financialmanagement(6theditManagemen
tnnPublicationPrivateLtd.**

Investment Banking and Financial Services

Course Code: BBA 604	Course Title: Investment Banking and Financial Services
Course Objective: - <ul style="list-style-type: none"> ➤ The objective of this paper is to know the different aspects of Investment banking, merger and acquisition, and the detailed SEBI guidelines on issue management. ➤ Equip the students with theoretical and practical tools used in investment banking. ➤ To broaden the understanding of financial services concepts and techniques. ➤ To make a breast that how investment banking has been diversified into variety of activities to bring suppliers and users together. 	

Course Contents

Sr. No.	Chapters	Unit Objectives
1	Chapter 1- Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead.	Students will get an overview of the structure of Indian Financial system.
2	ChSystem2 – Institutional structure and Functions of Investment / Merchant Banking.	Students will be able to know the functions of Merchant Banking.
3	Chapter 3- Merchant Banking: SEBI guidelines for Merchant Bankers, Registration, obligations ,and responsibilities of Lead Managers.	Students will acquire knowledge about the guidelines issued by SEBI for merchant banking in India.
4	Chapter 4- Regulations regarding Continuance of association of lead manager with an issue.	Students will get an overview of the regulations imposed on a lead manager with an issue.
5	Chapter5 -Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter’s contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, ,	Students will be able to understand the terms, conditions & requirements a Public issue.

6	Chapter 6 –Book Building process& Green Shoe Option.	Students will understand the concept of Book Building process Green Shoe Option.
7	Chapter7 –Right Issue : Promoter’s contribution, Minimum subscription, advertisements ,the contents of offer document, Bought out Deals	Students will be able to understand the conditions &requirement of a Right issue.
8	Chapter8- Post issue work& obligations, Investorprosub-broker, roker, sub broker and underwriters.	Students will acquire knowledge about the formal procedure conducted after issue.
9	Chapter9 -Overview of Leasing and Hire Purchase: Concepts of leasing, types of leasing –financial& operating lease, direct lease &sales and lease back.	Students will get an insight of the concept of Leasing and Hire-Purchase.
10	Chapter 10 - Leasing: Advantagesandlimitationsofleasing,Leaserentaldetermination;Financeleaseevaluationp roblems (only Lessee’s angle)	Students will further recognise the pros and cons of leasing.
11	Chapter 11 –Hire Purchase : Hire Purchase& Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP ,Factoring, forfeiting and its arrangement.	Students will be able to compare and contrast the benefits and limitations of leasing and Hire purchase.
12	Chapter 12 –Housing Finance: Meaning and rise of housing finance in India, Fixing the amount of loan, reprising of a loan, fixed. Floating rate ,Practical problems of housing finance.	Students will be able to understand the reasons that are leading to rise of Housing finance in India.
13	Chapter 13 –Ventur eCapital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.	Students will acquire knowledge about venture capitalists &the will get an overview of venture investment process.
14	Chapter 14- Insurance: Concept, classification, principles of insurance, IRDA and different regulator norms, operation of General Insurance, Health Insurance, Life Insurance.	Students will be able to know the types of insurance with their respective advantages.
15	Chapter 15 –Credit Ratings: Introduction, types ofcreditrating,advantagesanddisadvantagesofc reditratings,Creditratingagenciesandtheir meth	Students will understand the concept of Credit rating &the agencies that undertake the same in India.

	odology, International credit rating practices.	
16	Chapter 16 –Securitization: Concept, securitization as a funding mechanism, Traditional and nontraditional mortgages, Graduated-payment mortgages(GPMs), Pledged-Account Mortgage, Centralized Mortgage obligation non-mortgage securitization of nonmortgage assets, Securitization in India.	Students will be apprised of the process of securitization of nonmortgage & mortgaged assets.

References: -

1. **PL Mehta(2009)**, Managerial Economics, 14th edition, Sultan Chand Publishers
2. **Thomas, Maurice(2006)**, Managerial Economics, 1st edition, McGraw Hill
3. **DNDwivedi(2006)**, Managerial Economics, 6th edition, Vikas Publishers
4. **Varshney & Maheswari(2009)**, Managerial Economics, 19th edition, Sultan Chand Publishers
5. **Atmanand((2003)**, Managerial Economics, 1st edition, Excel Books

International Marketing

Course Code: BBA- 605	Course Title: International Marketing
Course Objective: - <ul style="list-style-type: none"> ➤ This course aims at clarifying the concept and providing the knowledge of International Marketing for better decision making and market exposure. ➤ Beware of the differences between domestic marketing and international marketing. ➤ Analyze the different orientations in segmenting international markets. ➤ Locate and evaluate the concept of global markets. ➤ Examine how International marketing decisions are made at different levels with differences in the political, legal, economic, and cultural environments. 	

Course Contents

Sr. No.	Chapters	Unit Objectives
1	Chapter 1-Introduction to International Marketing: Framework of international marketing	Students will understand the ecosystem of International Marketing.
2	Chapter 2- International Marketing Environment: Intra firm & socio-cultural factors, social cultural, economic, political & legal aspects.	Students will be able to know the factors that form International Marketing environment.
3	Chapter 3- Difference between domestic marketing and International marketing.	Students will be able to comprehend how domestic marketing is different from international marketing.
4	Chapter 4- The Significance of Analyzing International Marketing Environment.	Students will recognize why it is important for organizations to analyse international marketing environment.
5	Chapter 5 - Policy Framework international Trade:	Students will acquire knowledge about the provisions drawn under International policy framework.

6	Chapter 6- Indian Trade Policy	Students will be apprised of the provisions of Indian trade policy and its implications.
7	Chapter 7 –Recent trends in Indian foreign trade	Students will acquire knowledge about the recent trends that have fostered foreign trade in India.
8	Chapter 8 –Basics steps in starting an export business: An over view of licensing regulations & Procedures.	Students will be able to interpret the regulations put forth by legal authorities for export business.
9	Chapter 9- International Marketing Decisions: International Marketing Decisions -Product planning for export manufacturing firms & export houses.	Students will learn about the factors that help in taking International marketing decisions.
10	Chapter 8- Identifying foreign markets: Market research overseas & Market entry.	Students will acquire knowledge about the determinants of entering foreign markets.
11	Chapter 11- Export pricing: International terms, payment terms. Distribution logistics for export, selection & appointment.	Students will understand the terms and conditions of Payment and settlement while doing export business.
12	Chapter 12 -Promotion of products/ services abroad: Overview, merchandising, Trade fairs/ exhibition, Institutional infrastructure for export in India, Export Assistance.	Students will be apprised of the export assistance services that fasten the pace of exporting.
13	Chapter 13 -Introduction to Export documentation and procedures.	Students will be acquainted with Export business documentation.
14	Chapter 14 -Framework, pre-shipment & post-shipment documents.	Students will get an overview of the shipment documents.
15	Chapter 15- Role of ITPO: In export promotion, quality control & pre-shipment inspection, Labelling/packing, Marking of consignments, Marine/cargo insurance etc.	Students will acquire knowledge about the role of ITPO in export promotion.

References: -

1. **Varshney&Bhattacharya**,“Internationalmarketingmanagement”, Sultan Chand&Sons
2. **W.J.Keegan**:MultinationalMarketingManagement,PrenticeHall.
3. **V.Terpestra&RaviSaratnag**,“Internationalmarketing”,NaperPublishingGroup
4. **P.Cateora&Graham**,“Internationalmarketing”,McGrawHill.
5. **HansMuhlbahe**.“Internationalmarketing-Aglobalperspective”,
CengageLearningEMEA

Rural Marketing

Course Code: BBA 606	Course Title: Rural Marketing
<p>➤ Course Objective:</p> <ul style="list-style-type: none"> ➤ To expose the students with the basic concepts of Rural Marketing, the Rural Consumer and marketing of agricultural inputs and produce. ➤ Have conceptual clarity about fundamental Rural Marketing concepts ➤ Analyze about evolution of Rural Marketing in India. ➤ Comprehend the Rural Marketing process as Rural Marketing Model ➤ Compare Rural vs. Urban Marketing. 	

Course Contents

Sr. No.	Chapters	Unit Objectives
1	Chapter 1-Introduction: Defining Rural Markets and Rural Marketing, Indian Rural Market.	Students will get an overview of Rural Marketing in India.
2	Chapter2- Evolution of Rural Marketing	Student will recognise how rural markets have evolved in India over the last decades.
3	Chapter 3- Rural Environment: Population and its locations, occupation pattern, expenditure pattern, infrastructure facilities	Students will be apprised of the demographics of rural markets in India.
4	Chapter 4- The Rural Consumer: Consumer Characteristics.	Students will able to deliberate the characteristics of rural consumers.
5	Chapter5 – Factor influencing consumer decision making process.	Students will able to determine the factors that affect decision making in rural markets.
6	Chapter 6- Rural demand: Nature, types of requirements.	Students will understand the nature of rural demand.

7	Chapter 7 -Rural buyer characteristics, hierarchy of markets and rural market index, Problems in rural marketing, Rural Marketing research.	Students will be acquainted with the problems and challenges of rural marketing in India.
8	Chapter 8 –Marketing Mixing Rural Markets: Product decisions and strategies. Price setting strategies.	Students will recognize how product position strategies are formulated in rural markets.
9	Chapter 9- Distributions channels in rural markets.	Students will be apprised of rural distribution channels.
10	Chapter10-Communication in Rural Markets: Challenges in Rural communication and Advertisements for Rural consumers.	Students will be apprised of the problem faced by advertisers in rural markets.
11	Chapter 11- Rural services marketing.	Students will understand marketing services takes place in rural markets.
12	Chapter12 -Innovation in Rural Markets: Role of Innovation in Rural Markets.	Students will learn why is it significant for companies to accommodate innovations with rural market conditions.
13	Chapter 13 -Emergence of Organized Retailing in Rural India.	Students will be acquainted with the evolution organized retail sector in rural market.
14	Chapter 14 -Key Drivers of Organized Retrecognizermat.	Students will recognise the factors that have promoted the growth of organized retailing in rural markets.
15	Chapter 15- Practices adopted by Indian Companies for Rural Marketing.	Students will get an overview of the techniques adopted by Indian companies to market their products/services in rural markets.

References: -

1. **Kashyap**, "Ruralmarketing", Pearson Education
2. **Gopalswamy**, "Ruralmarketing", Vikas Publishers
3. **Mathur**, "Ruralmarketing", Excelbooks
4. **Kashyap**, "Ruralmarketing", Biztantra

Performance and Compensation Management

Course Code: BBA 607	Course Title: Performance and Compensation Management
Course Objective: - <ul style="list-style-type: none"> ➤ To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance. ➤ Develop the performance criteria for different jobs in organization. ➤ Develop the process of performance management system. ➤ Illustrate the ways to improve individual performance. ➤ Understand key concepts and theories from compensation. ➤ Understand how the various features of compensation systems influence the composition of workers attracted to the firm. 	

Course Contents

Sr. No.	Chapters	Unit Objectives
1	Chapter 1-Introduction: Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system.	Students will understand the concept of performance management.
2	Chapter2- Performance management and performance appraisal	Students will understand the difference between PM & PA.
3	Chapter 3- Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.	Students will able to learn the steps involved in performance management.
4	Chapter4 - Performance Management: Performance management and reward systems.	Students will understand the outcome of performance management.
5	Chapter5 - Performance ,Coaching ,Mentoring and Counseling, Competency development.	Students will recognise the significance of Performances Coaching ,Mentoring and Counselling, Competency development.

6	Chapter 6- Use of technology and e-PMS, International Aspects of PMS.	Students will understand the concept of e-PMS & international practices adopted by companies for PMS.
7	Chapter 7 -Performance systems trends, Ethical Perspectives in performance appraisal.	Student will be apprised of the ethical issues appraisal.
8	Chapter 8 –Job Evaluation: Introduction to Job Evaluation.	Students will get an overview of the concept of Job evaluation.
9	Chapter 9- Methods of Job Evaluation.	Students will be acquainted with the techniques of Job Evaluation.
10	Chapter10- CompanyWagePolicy: WageDetermination,PayGrades,WageSurveys,WageComponents.	Students will understand the provisions and aspects of wage policy.
11	Chapter 11- Modern trends in compensation: From wage and salary to cost to company concept, Comparable worth, competency	Student will understand how the concept of compensation has evolved since industrialization.
12	Chapter12 –Benefit Schemes &Wage Management: Incentives plans for production employees and for other professionals .,dearness allowances.	Students will have learnt the various incentive plans available for employees.
13	Chapter 13 –Developing effective incentive plans: Pay for performance Supplementary pay benefits, insurance benefits, retirement benefits, employees services benefits.	Students will recognizes the types of incentive plans offered modern-day organisations.
14	Chapter 14 -Benefits& Incentive practices in Indian industry.	Students will be apprised of the benefits & incentives offered by Indian companies.
15	Chapter 15- Wages in India: Minimum wage, fair wage and, living wage. Methods of state regulation of wages. Wagedifferentials&nationalwagepolicyRegulatingpaymentofwages,wageboards,Paycommissions.	Students will be acquainted with the concepts of Minimum wage ,fair wage, and living wage, & respective regulations for the same.

References: -

1. **Herman Aguinis:** Performance Management, Prentice Hall.
2. **Armstrong, M.&Baron, A:** Performance management and development, Jaico Publishing House.
3. **Armstrong, M.,** Performance management: Key strategies and practical guidelines, Kogan Page, London.
4. **Bagchi, S.N.:** Performance management, Cengage Learning India.
5. **Bhattacharyya, D.K.:** Performance management systems and strategies, Pearson Education.

Labour Laws

Course Code: BBA 608	Course Title: Labour Laws
<p>Course Objective: -</p> <ul style="list-style-type: none"> ➤ The objective is to develop an understanding of the Labour laws concerning various aspects of Personnel Management, Wage Management and Industrial Relations. ➤ Demonstrate an advanced understanding of the underlying legal principles & apply the legal rules which regulate Indian employment relationships. ➤ Identify and critique the nature and scope of problems or disputes faced by employing enterprises and employees-workers that may be the subject of legal resolution or otherwise. ➤ Evaluate the effectiveness of the law in regulating industrial relations, individual employment relationships, human rights and equality in the workplace. 	

Course Contents

Sr. No.	Chapters	Unit Objectives
1	Chapter 1- Introduction to Labour Legislation: Philosophy of Labour laws.	Students will understand the philosophy of Labour laws in India.
2	Chapter 2- Labour laws and Human Resource Management.	Students will understand the relationship between labour and HRM in India.
3	Chapter 3- Labour laws: Concept, Origin, Objectives and Classification.	Students will be acquainted with the concept and origin of labour law in India.
4	Chapter 4 – International Labour Organization.	Students will be apprised with the responsibilities of ILO.
5	Chapter 5 - Payment of Wages Act, 1936	Students will be acquainted with the regulations for unauthorised deductions payment of Wages Act, 1936.

6	Chapter 6 - Minimum Wages Act, 1948.	Students will be apprised of minimum paid to skilled & unskilled labour
7	Chapter 7 - Payment of Bonus Act, 1965	Students will be acquainted with the provision of Payment of Bonus Act, 1965.
8	Chapter 8 - Equal Remuneration Act, 1976.	Students recognize the provisions created for equal pay irrespective of the gender.
9	Chapter 9- Laws Relating to Working Conditions.	Students will understand the legal regulations imposed for creating healthy working conditions for employees.
10	Chapter 10 - Factories Act, 1948	Students will be acquainted with the provisions of Factories Act, 1948.
11	Chapter 11- Contract Labour Act	Students will understand the relations for contract labour in certain establishments & its abolition.
12	Chapter 12 - Laws for Labour Welfare and Social Security: Social Security Legislation: An overview of The Workmen's Compensation Act, 1923	Students will get an overview of the laws for Labour Welfare and Social Security.
13	Chapter 13 - The Employee's State Insurance Act, 1961	Students will be acquainted with the provisions of the Employee's State Insurance Act.
14	Chapter 14 - The Employee's Provident Fund and Miscellaneous Provisions Act, 1952	Students will understand how this act brought into force a better future for employees in India.
15	Chapter 15- The Payment of Gratuity Act, 1972.	Students will be apprised with the provisions of The Payment of Gratuity Act, 1972.

References: -

1. **MalikS.(2011).**IndustrialLawVolume1,TwentyThirdEdition, Eastern Book Company.
2. **MalikS.(2011).**IndustrialLawVolume2,TwentyThirdEdition, Eastern Book Company.
3. **PadhiP.K (2012).**Labour& Industrial Laws ,Second Edition,PHI.
4. **DanielAlbuquerque (2012),** Legal Aspects of Business: Texts,Jurisprudence and Cases ,Oxford University Press.
5. **Singh,B.D.(2004).**Industrial Relations. Excel Books.