

SEMESTER III

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 201: Business Laws

L-4, T -0

Credits-4

Objective: The objective of the course is to impart understanding of legal environment of business and familiarize with legal agreements to understand the process of establishing legal relationships

Course Outcomes:

CO1: Examine various aspects of contract and implications of various types of contract.

CO2: Interpret the regulation concerning the Contract of Sale of Goods Act, 1930.

CO3: Understand and analyse Companies Act 2013 with latest amendments.

CO4: Examine the concepts of Negotiable Instrument Act, 1881.

CO5: Comprehend the concepts of valid contract regarding business transactions.

Course Content

Unit I

The Indian Contract Act, 1872: Nature of Contract and its essentials, Void, Valid and Voidable Contracts, Consent, Consideration and its' impact on Contract, Agreements in restraint of Trade, Performance, Breach of Contract and remedies, revocation and termination of Contract, Agency and Bailment Contracts, Contract of Indemnity, Contract of Guarantee and Pledge. **(14 Hours)**

Unit II

The Sale of Goods Act, 1930: Objective, Definition of Contract of sale, Sale and Agreement to Sell, Definition of Goods, Conditions and Warranties, Implied Conditions and Implied Warranties, Performance of Contract of Sale and Right of unpaid seller, rights of sellers and buyers, transfer of property. Unpaid seller and rights of unpaid seller.

Indian Partnership Act 1932: Definition of Partnership, Registration of Partnership Firm, Rights and duties of Partners, Dissolution of Partnership and Partnership firm.

Limited Liability Partnership Act, 2008: Formation and Incorporation of LLP, Partners and their relations, Financial Disclosures, Conversion into LLP, Foreign LLP. **(18 Hours)**

Unit III

The Companies Act 2013 with up-to-date Amendments: Essential characteristics of a Company, Types of Companies, Memorandum and Articles of Association, Prospectus, Essential conditions for a valid Meeting, Kinds of Meetings and Resolutions; Directors and Remuneration, Directors, Managing Directors-their Appointment, Qualifications, Powers and Limits on their Remuneration, Introduction to Lifting of corporate veil, conceptual framework of formation of company, Doctrine of Ultra Vires and Doctrine of Indoor Management, Winding up of Companies. **(14 Hours)**

Unit IV

Negotiable Instruments Act: Meaning and types of Negotiable Instruments- Cheques, Promissory Notes, Bills of Exchange, Holder and Holder in due course, Types of Endorsements, Types of Crossing of Cheques, Dishonor of Cheques and Consequences. **(10 Hours)**

Note: Case Studies are to be covered relevant to the concepts.

Suggested Readings: (Latest Editions)

1. Kuchhal, M.C and Kuchhal, Vivek, Business Law, Vikas Publishing House, New Delhi.
2. Pathak A, Legal Aspect of Business, McGraw Hill Education Company.
3. Maheshwari, S.K & Maheshwari S.N , A Manual of Business Law ,Himalayan Publishing House.
4. Singh, Avtar, Business Law, Eastern Book Company, Lucknow.
5. Kapoor N.D, Business Law, Sultan Chand, New Delhi.
6. Bulchandani K. R, Business Law for Management, Himalaya Publishing House, New Delhi.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-203: Marketing Management

L-4 /T-0

Credits-4

Objective: To provide understanding of the marketing concepts and to familiarize with the emerging trends in marketing.

Course Outcomes:

- CO1: Explore the concepts of Marketing Management.
- CO2: Appraise in New Product Development, product Line and width and also product pricing.
- CO3: Understand the role and relevance of Place and Intermediaries.
- CO4: Acquire skills to understand the factors which influence the promotional mix.
- CO5: Understand the concept and importance of Direct Marketing, Public Relations and Digital Marketing.
- CO6: Acquire skills to handle marketing related business and research issues.

Course Content

Unit I

Introduction: Marketing - Meaning, Scope and Importance; Concepts, Philosophies of Marketing; Marketing Environment: Macro and Micro environmental factors. Consumer Decision Making Process; Market Segmentation- Levels and Bases of Segmenting Consumer Markets, Market Targeting- concept and criteria, Product Positioning – concept and bases. **(14 Hours)**

Unit II

Marketing Mix Decision –Product and Pricing: Product Decisions: Concept and classification; Levels of Product. Product strategies; Branding decisions; New Product Development; Product life cycle; Pricing Decisions: Objectives; Factors affecting pricing; Pricing methods; Pricing strategies. **(14 Hours)**

Unit III

Marketing Mix Decisions -Promotion and Distribution: Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Channel Management; Promotion Decisions: Communication process; Decision about Promotion mix tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication approach. **(14 Hours)**

Unit IV

Introduction to Emerging Trends in Marketing: Relationship Marketing, Sustainable Marketing, Green Marketing, Social marketing, Digital Marketing, Social Media Marketing, Role of AI and Robotics in Marketing, Ethical issues in Marketing. **(14 Hours)**

Note: Case Studies are to be covered relevant to the concepts.

Suggested Readings: (Latest Editions)

1. Kotler, P., Keller, K.L. , Marketing Management, Pearson Education.
2. Ramaswamy, V.S and Namakumari, S., Marketing Management: A Strategic Decision Making Approach Global Perspective Indian Context, McGraw Hill Education Company.
3. Lamb, C.W, Hair, J.F, Sharma, D. &Mc Daniel C., Marketing- A South Asian Perspective Edition, South-Western Cengage Learning.
4. Baines, P., Fill, C., Page, K., Sinha, P.K., Marketing (Asian Edition), Oxford University Press, New Delhi.
5. Walker O. C., Mullins J. & Boyd Jr. H. W., Marketing Strategy: A Decision Focused Approach, McGraw Hill Education Company.
6. Saxena, R., Marketing Management, McGraw Hill Education Company.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 205: Human Resource Management

L-4, T-0

Credits: 04

Objective: To develop an understanding of the concepts, techniques and principles to manage human resources of an organization.

Course Outcomes:

CO1: Examine the concepts and relevance of HRM.

CO2: Explore the various dimensions of Human resource Planning.

CO3: Analyze the needs, methods and designing of training and development programmes.

CO4: Exhibit the career planning and career development.

CO5: Acquire skills for employees performance appraisal and to understand the relevance of employee maintenance and Industrial Relations.

Course Content

Unit I

Introduction to Human Resource Management: Functions of HR Manager; Policies related to Human Resource Management; Emerging challenges of human resource management - Workforce diversity, welfare, health, safety, social security, empowerment, downsizing, VRS, work life balance. Employee code of conduct, Human Resource Information System (HRIS) and e-HRM. **(14 Hours)**

Unit II

Acquisition of Human Resource: Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment –sources, process; Selection – process, techniques and tools; induction and orientation; Retention. **(14 Hours)**

Unit III

Training and Development: Concept and importance; Role specific and competency-based training; Training and development techniques and programs – Apprenticeship, understudy, Job rotation, vestibule training, case study, role playing, sensitivity training, In- basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing, Cultural Shock. **(14 Hours)**

Unit IV

Appraisal and Compensation Management: Performance appraisal- Nature, objectives, process, methods, Employee counselling; Job changes - Transfers and promotions. Compensation - Rules and policies, Base and supplementary compensation; Individual and group incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; HR Audit, Contemporary issues in human resource management. **(14 Hours)**

Performance

Note: Case Studies are to be covered relevant to the concepts.

Suggested Readings: (Latest Editions)

1. Dessler, Gary, A Framework for Human Resource Management, Pearson Publishers.
2. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst, Human Resource Management, Wiley India Private Limited.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
4. Aswathappa, K, Human Resource Management, McGraw Hill Education Company.
5. Robert L. Mathis and Jackson, J., Human Resource Management, South-Western College Publishing.
6. Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books, Delhi

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 207: Management Accounting

L-4, T•0

Credits —4

Objective: The objective of the course is to familiarize the learners with the basic management accounting concepts and their applications in managerial decision making.

Course Outcomes:

CO1: Understand the nature and scope of Management Accounting.

CO2: Analyse and interpret the accounting financial statements of a company and its limitations.

CO3: Executing skills to prepare various Budgets.

CO4: Examining the impact of different ratios on the financial performance of a company.

CO5: Compute cash flow analysis and its likely impact on the company

Course Contents

Unit I:

Introduction: Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Comparative financial statements, common size financial statements, trend analysis, Ratio analysis, cash flow statement. **(14 Hours)**

Unit II:

Budgetary Control and Variances: Concept and types of budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting. Meaning of Variance and Variance Analysis – Material, Labour, Overheads and Sales Variances, Disposition of Variances, Control Ratios.

(14 Hours)

Unit III:

Costing and Profit Planning: Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio, Break-Even Analysis - Algebraic And Graphic Methods, Angle of Incidence and Margin of Safety. **(14 Hours)**

Unit IV:

Managerial Decision Making: Decision making based on Marginal Cost Analysis - profitable product mix, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down
Managerial Decision-making using spreadsheets. **(14 Hours)**

Suggested Readings: (Latest Editions)

1. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
2. Khan, M.Y, Management Accounting, McGraw Hill Education Company.
3. Arora, M.N., Cost Accounting, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, Cost Accounting, McGraw Hill Education Company.
5. Bhattacharya, Management Accounting, Pearson Education.
6. Hilton R.W., Managerial Accounting, McGraw Hill Education Company.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 209: Production and Operations Management

L-3/ T-0

Credits —3

Objective: To develop basic understanding of concepts, theories and techniques of production process and operations management.

Course Outcomes:

CO1: Interpret the basic concept and functions of production and operations management.

CO2: Able to understand the process of design and development of production systems.

CO3: Explore the various factors in deciding location and plant layout.

CO4: Articulate inventory management and JIT with quality management systems and TQM.

CO5: Identify critical factors for plant maintenance.

Course Contents

Unit I

Introduction: Definition, Objectives, Scope and Functions of Production & Operations Management, Types of Production Systems, Transformation Process Model, Systems Perspectives of Operations Management, and Relationship of Operations Management with Other Functional Areas.

Production Planning and Control: Objectives, Importance, Levels and Procedures of Production Planning and Control, Role of Production Planning and control in manufacturing Industry.

Design of Production System: Production Design, Factors Influencing Production Design, Process Planning and Process Design.
(12 Hours)

Unit II

Plant Location and Layout: Defining Plant Location, Factors affecting initial selection of site location, criteria of site selection, Plant Location Methods- Factor Rating, Centre of Gravity Methods, Analytic Delphi Method, Objectives of Plant Layout, Factors affecting Plant Layout, Types of layouts-Process, Product and Fixed position layout, Problems in Facility Layout.

Purchasing and Material Management: Objectives and Importance of Material Management, Organisation of Material Management, Factors influencing Material Management, Steps in purchasing procedure, and Methods of Purchasing.
(10 Hours)

Unit III

Inventory Management & JIT: Inventory Management and Analysis, Inventory Control, Essentials of a good Inventory Control System, Factors affecting Inventory Control Policy, Models / Methods of Inventory Control- EOQ, Re-order Level, ABC analysis, VED analysis, SDE analysis, HML analysis and FSN analysis. Just in Time Implementation Requirements.

Quality Management Systems and TQM: TQM, Defining quality assurance and quality control, Phases of Quality Control, Specification of Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka—Yoke, ISO (9000& 14000 Series), and Six Sigma.

(10 Hours)

Unit IV

Plant Maintenance: Importance of Maintenance Management, Types of Maintenance- Breakdown, Preventive, Predictive, Routine and Planned Maintenance.

Emerging Concepts and Issues in Manufacturing Systems: IT in Modern Production Management, Supply Chain Management, CAD / CAM Systems, ERP in Manufacturing Systems.

(10 Hours)

Suggested Readings: (Latest Editions)

1. Kale, S., Production and Operation Management, McGraw Hill Education.
2. Mahadevan, B., Operation Management: Theory and Practice, Pearson Education India.
3. Chary, S. N., Production and Operation Management, McGraw Hill Education.
4. Panneerselvam, R., Production and Operation Management, Prentice Hall.
5. Chase, R.B., Operations and Supply Chain Management, McGraw Hill Education.
6. Stevenson, W. J., Operations Management, McGraw Hill Education.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA-211: Business Research Methodology

L-3, T-0

Credits: 03

Objective: The course aims to develop research aptitude skills among the learners and to enable them to prepare project report.

Course Outcomes:

- CO1: Outline the significance of research and research methodology.
- CO2: Understand the basic concepts and scope of Business research.
- CO3: Formulate research process for solving the business related problems.
- CO4: Examine the concept of measurement, sampling and hypotheses testing.
- CO5: Prepare a research report.

Course Contents

Unit I

Introduction: Meaning of Research; Scope of Business Research; Purpose of Research, Types of Research, Criteria of Good Research, Steps in the Research Process, Unit of Analysis - Individual, Organization, Groups, and Data Series; Concept, Construct, Attributes, Variables, and Hypotheses.

(10 Hours)

Unit II

Data Collection: Primary and Secondary sources of Data; Qualitative Vs Quantitative data; Methods of data collection.
Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

(8 Hours)

Unit III

Measurement: Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurston, Likert and Semantic Differential scaling, Paired Comparison, Questionnaire Design, Development and Testing, Reliability and Validity.

Sampling -Steps, Types, Sample Size Decision

Hypothesis Formulation and Testing: Tests concerning means and proportions; Regression, T Test, Z Test, ANOVA, Chi-square test.

(14 Hours)

Unit IV

Report Preparation: Meaning, types and layout of research report; Steps in report writing ; Literature review and its significance, Citations Styles, Bibliography and Annexure in report, Essentials of good research report, presentation of a report, Ethics in Research, Plagiarism Check.

(10 Hours)

Suggested Readings: (Latest Editions)

1. Chawla , Deepak & Sondhi, Neena, Research Methodology-Concepts and Cases, Vikas Publishing House.
2. Cooper, Donald R. and Schindler, Pamela S., Business Research Methods, McGraw Hill Education Company.
3. Kumar, Ranjit, Methodology: A step by step Guide for Beginners, Pearson Education.
4. Kumar V., Marketing Research: A Global Outlook, Sage Publications.
5. Levin, Richard and Rubin, DS, Statistics for Management, Pearson Education.
6. Beri, G.C., Marketing Research, McGraw Hill Education Company.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-213: Business Research Methodology Lab

L-0, P-4

Credits-2

Objective: To enable the students about the various aspects of data analysis and interpretation in promoting quality research.

Course Outcomes:

CO1: Acquire skills to use software (Advance Excel/ SPSS).

CO2: Examine research tools for solving business problems.

CO3: Implement statistical tests for resolving an issue.

CO4: Demonstrate skills for decision making.

The Lab would be based on the Course: Business Research Methodology. The lab will cover various aspects of research, identification and use of various statistical tests using software tools available to a researcher such as Excel / SPSS / R / Python / any other analytical software.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

BBA-215: NSS/NCC/NSO/others as notified by the university (NUES)

L-2, T-0,

Credits: 02

NCC/NSS are offered so as to enable the students to opt for the same for ability enhancement. The student who has successfully completed the said programme as per guidelines shall be awarded two credits after the same is duly approved by the NSS/NCC Cell and recommended by the Controller of Examination to post two credits as per decision of the Board of Studies of the School.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

BBA-217: Environmental Studies

L-4, T-0,

Credits: 4

Objective: The course is designed to impart basic knowledge of the environment, its components and explore different approaches of conserving and protecting environment for the benefit of society. It also deals with the energy resources and current environmental problems faced by the world.

Course Outcomes:

CO1: Environmental Studies course will provide necessary information and knowledge about the various aspects of environment, ecosystems and related biodiversity.

CO2: Students will be able to learn and understand about the availability and sustainable use of resources, environmental problems and their short term and long term impacts to humans

CO3: Course will help them to learn about environmental policies and protocols, social issues and role of human in conservation and protection of environment.

CO4: Overall, course will help students to develop skills and ability of understanding environment- human relationship

Course Content

Unit I

Fundamentals: The Multidisciplinary nature of environmental studies: Definition, components, scope and importance, need for public awareness; Ecosystems: Concept, Structure and function of an ecosystem, energy flow in ecosystems, food chain, food web, ecological pyramids, ecological succession; Introduction to types, characteristics features, structure and function of different ecosystems including forest, grassland, desert and aquatic ecosystem; Biodiversity: Introduction to biodiversity-definition, genetics, species, ecosystem diversity, biogeographical classification of India, value of biodiversity-consumptive uses, productive, social, ethical, aesthetic and option values, biodiversity at global, national and local level, India as a mega diversity nation, endangered and endemic species of India, hot spots of biodiversity, threats to biodiversity – habitat loss, poaching of wild life, man wildlife conflicts and conservation of biodiversity- in-situ and ex-situ conservation. **(18 hours)**

Unit II

Renewable and Non-renewable Resources: Energy resources, Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources-green fuel; Water Resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems; Forest resources: Use and over-exploitation, deforestation, Timber extraction, mining, dams and their effects on forest and tribal people, case studies; Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies; Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies; Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification; Role of individual in conservation of natural resources, Resource Management-Sustainable development.

(12 Hours)

Unit III

Environmental Pollution: Air Pollution; Types of pollutants, source, effects, sink & control of primary pollutants– CO, NOX, HC, SOx and particulates, effect of pollutants on man & environment: photochemical smog, acid rain and global warming, CO2 Sequestration. Water Pollution; Classification of Pollutants, their sources, waste water treatment (domestic and industrial). Soil Pollution; Composition of soil, classification and effects of solid pollutants and their control; Solid Waste Management: Classification, waste treatment and disposal methods; composting, sanitary land filling, thermal processes, recycling and reuse methods. Hazardous wastes-Classification, radioactive, biomedical & chemical, treatment and disposal- Physical, chemical and biological processes; Marine Pollution: Causes, effects and control of marine pollution, coastal zone management; Thermal pollution-Causes, effects and control of marine pollution, coastal zone management; Disaster Management-Floods, earth quake, cyclone and landslides. **(11 hours)**

Unit IV

Environmental Policies, Human Population and Environment: Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents, case studies; Some important Environmental laws, issues involved in enforcement of environment legislations, Green bench; carbon footprint, Montreal and Kyoto Protocol, conservation of Biological Diversity, The Chemical Weapons Convention, Environment Impact Assessment; population growth and variation among nations, Impacts on environment and human health, human right, Tribal people and rights, Human and wildlife conflicts in Indian context, Environmental ethics; Role of government and non government organizations in public awareness and environment improvement.

(15 hours)

Field work:

visit to local areas to document environmental assets, study of simple ecosystems, study and identification of common plants, birds and insects.

Suggested Readings: (Latest Editions)

1. Gadi, R., Rattan, S., Mohaptra, S., A textbook of Environmental Studies, Kataria Publication.
2. P. Meenakshi, Elements of Environmental Sciences & Engineering, PHI Learning Pvt. Ltd.
3. Kaushik, A. & Kaushik, C.P., Basics of Environment and Ecology, New Age International Publishers.
4. Mishra, D.D., Fundamental Concepts in Environmental Studies, S Chand & Co. Ltd.
5. Bharucha, E., Textbook of Environmental Studies, University Press Pvt. Ltd.
6. Joseph, B., Environmental Studies, Tata McGraw-Hill Publishing Company Ltd.

SEMESTER -IV

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-202: Business Analytics

L-4, T-0

Credits-4

Objective: The course aims to impart understanding of business analytics which include the use of data, statistical and quantitative analysis, descriptive and predictive models.

Course Outcomes:

CO1: Demonstrate skills for computation and aggregation of data using different software.

CO2: Present data with the help of charts etc.

CO3: Acquire Knowledge about data concepts like big data, data warehousing etc.

CO4: Analyze data and interpret the results.

Course Contents

Unit I

Introduction: Concept, Evolution of Business Analytics, Analytics Process, Overview of Data Analysis, Data Scientists Vs Data Engineer Vs Business Data Analyst, Roles and Responsibilities, Business Analytics in Practice, Career in Business Analytics, Introduction to R. **(14 Hours)**

Unit II

Data Warehousing and Data Mining: Concept of Data Warehousing, ETL, Star Schema, Introduction to Data Mining, The origins of Data Mining, Data Mining Tasks. Application and Trends in Data Mining, Data Mining for Retail Industry, Health Industry, Insurance and Telecommunication Sector. **(16 Hours)**

Unit III

Data Visualization-Definition, Visualization Techniques – Tables, Cross Tabulations, Charts, Tableau, Data Modeling- Concept, Role and Techniques. **(12 Hours)**

Unit IV

Types of Analytics: Descriptive: Central Tendency, Mean, Median, Mode, Standard Deviation, variance, Predictive – Linear Regression, Multivariate regression, Prescriptive-Graph Analysis, Simulation, Optimization.

(14 Hours)

Note: Hands on skills to be imparted.

Suggested Readings: (Latest Editions)

1. Camm,J., Cochran, J., Fry, M., Ohlmann, J., Anderson, D., Sweeney, D. Williams, T., Essentials of Business Analytics, South-Western College Publishing.
2. Evans, James, Business Analytics: Methods, Models and Decisions, Pearson.
3. Winston, Albright, Business Analytics- Data Analysis and Decision Making, Cengage Learning.
4. Raj, Sahil, Business Analytics, Cengage Learning.
5. Prasad. R. N and Acharya S., Fundamentals of Business Analytics, Wiley India.
6. Banerjee,T., Business Analytics: Text and Cases, Sage Publications India Pvt. Ltd.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-204: Financial Management

L-4, T-0

Credits-4

Objective: The objective of the course is to acquaint the students with the overall framework of financial decision-making in a business unit.

Course Outcomes:

CO1: Explain the nature and scope of Financial Management.

CO2: Analyze capital Budgeting process and apply capital budgeting techniques for business decisions.

CO3: Examine various capital structure theories and analyze factors affecting capital structure decisions.

CO4: Critically examine the theories of dividend and analyze factors affecting dividend policy and suggest sound dividend policy.

CO5: Acquire skills to manage profitability and take sound financial decision for a business.

Course Contents

Unit I:

Introduction: Nature, scope, and objectives of Financial Management- Profit Maximization, Wealth Maximization; Value Maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager, Time value of money. **(14 Hours)**

Unit II:

Cost of Capital and Financing Decision : Sources of long-term financing, Components of Cost of Capital and calculation - Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). **(14 Hours)**

Unit III:

Capital Budgeting : Capital Budgeting Process and methods: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk- Adjusted Discount Rate Method. **(14 Hours)**

Unit IV:

Dividend

Decisions and Working Capital Management: Theories for relevance and irrelevance of Dividend Decision- Walter's Model, Gordon's Model, MM Approach, Types of Dividend, Determinants of Dividend policy.

(14 Hours)

Suggested Readings: (Latest Editions)

1. Khan, M.Y, Jain P.K., Financial Management, McGraw Hill Education Company.
2. Pandey I. M., Financial Management, Vikas Publishing House.
3. Kapil, Sheeba, Financial Management, Pearson Education.
4. Chandra, Prasanna, Financial Management, McGraw Hill Education Company.
5. Maheshwari, S.N., Financial Management: Principles and Practice, Sultan Chand & Sons.
6. Tulsian, P.C., Financial Management: A self study textbook, S. Chand.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 206: Corporate Governance, Ethics & Social Responsibility of Business

L-4, T-0

Credits: 04

Objective: The course aims to develop an understanding of corporate governance, human values and ethics in business and to apply them in business.

Course Outcomes:

CO1: Exhibit the relevance of Corporate Governance in present times.

CO2: Examine the concept of Human values and their relevance in Business.

CO3: Explain the linkage between Corporate Governance, Human Values and Ethics in Business.

CO4: Discuss the issues related to whistle blowing and moral issues in business.

Course Contents

Unit I

Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance. Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability, Consumer Protection Act, Investor Protection Act.

(14 Hours)

Unit II

Human Values: Meaning of Human Values; Formation of Values: Socialization; Types of Values: Social Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis; concept of knowledge and wisdom, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

(14 Hours)

Unit III

Business Ethics: Concept and significance of Business Ethics in Organizational contexts; Approaches and Practices governing Ethical Decision Making; Codes of Ethics; Normative and descriptive ethical theories. Ethos of Vedanta in management, Role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Assessing ethical performance.

(14Hours)

Unit IV

Ethical and Moral Issues in Business: Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

(14 Hours)

Suggested Readings: (Latest Editions)

1. Fernando, A.C, Business Ethics, Pearson Education.
2. Balachandran V, Corporate Governance, Ethics and Social Responsibility, PHI.
3. Mandal, S.K., Ethics in Business and Corporate Governance, Mc Graw Hill Education Company.
4. Kumar, S., Corporate Governance, Oxford, England: Oxford University Press.
5. Sherlekar, S. A., Ethics in Management, Himalaya Publishing House.
6. Cullen, John G., Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations, Sage Publications Ltd.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 208: Income Tax Law and Practice

L-4, T/P-0,

Credits: 04

Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the students to apply such provisions to compute total income and tax liability of individuals.

Course Outcomes:

CO1: Comprehend the concepts of taxation and determine the residential status of person.

CO2: Compute income and deductions under different heads.

CO3: Examining the provisions of clubbing of income and set off and carry forward of losses.

CO4: Determine the Tax Liability.

CO5: Ability to file income tax return.

Course Contents

Unit I:

Basic Concepts: Income Tax: Need, features and basis of charges. Income Tax Act 1961 and amendments, Residential status, Scope of Total Income, Heads of Income, Exempted Incomes.

(14 Hours)

Unit II:

Income from Salary and House Property: Meaning of salary, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. Income from house property, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

(14 Hours)

Unit III:

Profits and gains from business or profession, capital gains and income from other sources: Meaning of business income, methods of accounting, Deductions, Computation of taxable income from Business and Profession, Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain, Income from Other Sources- Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc.

(14 Hours)

Unit IV:

Computation of Total income and Tax Liability of individual : Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Advance Payment of Tax, Tax Deduction at Source, Computation of total income and tax liability of individuals.

(14 Hours)

Note: Latest provisions to be taught. Exposure to e-filing of Income Tax Return.

Suggested Readings: (Latest Editions)

1. Ahuja, G., & Gupta, R., Simplified Approach to Income Tax, Flair Publications Pvt. Ltd.
2. Singhanian, V. K., & Singhanian, M., Student's Guide to Income Tax including GST-Problems & Solutions, Taxmann Publications Pvt. Ltd.
3. Study material of ICAI Intermediate Paper 4A: Income-tax Law, <https://www.icai.org>.
4. Dinkar, Pagare, Law and Practice of Income Tax, Sultan Chand and Sons.
5. Lal, B.B, Income Tax Law and Practice, Konark Publications.
6. Taxman's Direct Taxes Manual, Taxmann.

7.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

BBA-210: MOOC

Credits-3

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are free online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student will have the option to earn 3 credits by completing quality –assured MOOC programme of at least 8 weeks offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time. Completion certificate followed by assignment and exams of opted MOOC should be submitted to respective institute for earning the course credit, i.e. 3.

For August session, tentative list of programmes will be available on the platform from May- August and for January session, tentative list of programmes will be available on the platform from October to January.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 212: Training and Development

L-4, T/P-0

Credits: 04

Objective: The course aims at equipping the learners with the concept and practice of Training and Development in the modern organizational setting.

Course Outcomes

CO1: Examine the concepts of training and development.

CO2: Analyse the trends in employees and organization development programmes.

CO3: Identify training needs of an individual by conducting training need analysis.

CO4: Evaluate and assess the cost and benefits of a training and development programme. To show insights into evaluating a training programme.

Course Contents

Unit-I:

Introduction : Concepts and Rationale of Training and Development; overview of Training and Development systems; ISD Model of T&D, organizing Training Department; Training and Development Policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development.

(14 Hours)

Unit II:

Training Need Analysis (TNA): Meaning and purpose of TNA, TNA at different levels, Approaches for Training Needs and Analysis, output of TNA, methods used in TNA, Assessment of Training Needs.

(14 Hours)

Unit III:

Training and Development Methodologies: Overview of Training Methodologies- Process of Learning; Principles of Learning; Individual differences in Learning, Learning Curve, Learning Management System; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in Training.

(14 Hours)

Unit IV:

Designing Training & Development Programme: Organization of Training and Development Programmes, Training Design, Kinds of Training and Development Programmes- Competence Based and Role-Based Training; Orientation and Socialization; Diversity Training, Choice of Training and Development Methods, Preparation of Trainers; Developing Training Materials; E-Learning Environment; Flexible Learning Modules; Self Development; Training Process Outsourcing, Evaluation of Training and Development: Meaning and Problems.

(14 Hours)

Suggested Readings: (Latest Editions)

1. Blanchard, N. P., & Thacker, J. W., Effective Training: Systems, Strategies and Practices, New York: Pearson Education.
2. Noe, R. A., & Kodwani, A. D., Employee Training and Development, New York: McGraw Hill Education.
3. Lynton, R. P., & Pareek, U., Training for Development. New Delhi: SAGE India.
4. Phillips, J. J., & Phillips, P. P., Handbook of Training Evaluation and Measurement Methods, Houston: Gulf Publishing Company.
5. Prior, J. (Edited), Handbook of Training and Development, Mumbai: Jaico Publishing House.
6. Sharma, D., & Kaushik, S., Training & Development. New Delhi: JSR Publishing House.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 214: Sales Management

L-4, T/P-0

Credits: 04

Objective: To acquaint the students with the process of personal selling and the strategies and methods for effective sales management.

Course Outcomes:

CO1: Explore the nature and importance of sales management, types and skills of sales manager.

CO2: Demonstrate the personal selling process.

CO3: Analyze the ethical and legal issues in sales management.

CO4: Designing the Motivational and Compensation Plans of Sales Personnel.

Course Contents

Unit I

Introduction to Sales Management: Nature, Scope and Importance of Sales Management, Evolution of Sales Management, Role and Skills of Sales Managers, Sales Objectives, Sales Strategies, Emerging Trends in Sales Management.

(14 Hours)

Unit II

Personal Selling: Process, Theories of Selling, SPIN Model, Types of Selling, Transactional and Relationship Selling, Sales Forecasting Methods.

(14 Hours)

Unit III

Sales Force: Recruitment and Selection Process, Design, Execution and Evaluation of Sales Force Training, Motivation and Compensation of Sales Personnel, Design and Management of Sales Territories and Quotas and contest.

(14 Hours)

Unit IV

Appraisal: Appraisal of Sales Personnel, Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Role of Information Technology in Sales Management.

(14 Hours)

Suggested Readings: (Latest Editions)

1. Still. K.R., Cundiff, E.W & Govoni. N.A.P, Sales Management-Decision Strategies and Cases, Pearson Education.
2. Tanner Jr., JF., Honeycutt Jr., E.D. and Erffmeyer, R.C., Sales Management, Pearson Education.
3. Donaldson, Bill, Sales Management, Principles, Process and Practice, Palgrave Macmillan.
4. Havaladar, K.K. & Cavale, V.M, Sales and Distribution Management-Text & Cases, Tata McGraw Hill Education Pvt. Ltd.
5. Jobber, David and Lancaster, Geoffery, Selling and Sales Management, Pearson Education.
6. Ingram, Thomas N., LaForge, Raymond W., Avila. Raman A., Schwepker, Jr., Williams M.R., Sales Management-Analysis and Decision Making, Routledge.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 216: Financial Markets and Institutions

L-4, T/P-0

Credits: 04

Objective: The course aims to familiarize the learners with an overview of Financial Markets & Institutions in India.

Course Outcomes

CO1: Analyze the functioning of financial markets and Institutions in India.

CO2: Examine the functioning of money market and capital market.

CO3: Assess the impact of initiatives on financial inclusion.

CO4: Understand the Role and Functions of Financial Institutions.

Course Contents

Unit I:

Introduction to Financial System: Components of Financial System, Financial System and Economic Development, Financial Intermediaries, Overview of Indian Financial System, Financial Sector Reforms.

(14 Hours)

Unit II:

Money Market: Money Market – concept, role, functions and importance; Money market instruments; Reserve Bank of India (RBI)- structure and role; Money market operations, Monetary Policy Committee (MPC)- structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.

(14 Hours)

Unit III:

Capital market : Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository, Primary and Secondary Markets, Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

(14 Hours)

Unit IV:

Banking and Other Financial Institutions : Commercial banks - classification; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes and Impact of NPAs on Banking Sector; Insolvency and Bankruptcy Code, 2016. Role and Importance of Non-Banking Financial Companies (NBFCs), Development Financial Institutions (DFIs), Housing Finance Institutions - National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

(14 Hours)

Suggested Readings: (Latest Editions)

1. Gordon, E. & Natarajan, K., Financial Markets and Services, Himalaya Publishing House.
2. Kumar, V., Gupta, K., & Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
3. Khan M. Y., & Jain, P. K., Financial Services, McGraw Hill Publishing Company.
4. Khan, M. Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
5. Pathak, Bharati, Indian Financial System, Pearson Education.
6. Annual Reports: Reserve Bank of India, Ministry of Finance, Government of India.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

BBA-218: MINOR PROJECT - II

Credits —3

Course Outcomes:

CO1: Identify a field of study or a business problem.

CO2: Examine the environment to identify the potential research areas.

CO3: Crystallize a business concern into a concrete business research problem.

CO4: Explore alternative ways to resolve a business problem

During the fourth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary / secondary data. The project title and the supervisor will be approved by the Director / Principal of the Institution. It shall be evaluated by an External Examiner to be appointed by the University.