

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Hons.) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)**

(Semester: I-IV)



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR**

(Autonomous)

Programme Outcomes

Students of all undergraduate general degree Programmes at the time of graduation will be able to:

PO1. take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. work and communicate effectively in inter-disciplinary environment, either independently or in a team, and demonstrate leadership qualities. Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. understand the issues of environmental contexts and sustainable development.

PO7. recognize the need to engage in lifelong learning through continuing education and research.

BBA

Bachelor of Business Administration

Duration: 3 Years

Level: Graduation

Type: Degree

BBA provides the students a basic understanding of what management is all about. Along with this, students are taught the art of communicating effectively – this also prepares them for their entrepreneurial journey. Students get practical trainings in the form of presentations, case studies, visits to industries, and interactions with industry experts.

Programme Specific Outcomes

Towards the end of the programme, it would:

PSO1: strengthen a student's managerial and communication skills,

PSO2: enhance his/her decision making ability

PSO3: make the student ready for the corporate world

PSO4: develop self-confidence and awareness of general issues prevailing in the society

PSO5: give industry exposure to the students which would prepare them for their entrepreneurial journey

PSO6: prepare students for job types in different employment areas

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION
Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)

Under Credit Based Continuous Evaluation and Grading System (CBCEGS)

SESSION: 2025-26

Semester I										
Course Code	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Exam ination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		CA	
							L	P		
BBRL1421 BBRL1031 BBRL1431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-1212	Appreciating English Literature - I	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-1323	Basic Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-1324	Business Organization And Systems	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-1175	Managerial Economics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRM-1120	Computer Applications for Business	SEC	2-0-2	2-0-1	3	100	40	30	30	3+3
VACF-1491	*Foundation Course	VAC	2-0-0	2-0-0	2	50	35	-	15	1
Total					25	600				

C- Compulsory

DSC-Discipline Specific Course

MDC- Multi Disciplinary Course

SEC-Skill Enhancement Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory)

²Special paper In lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab

*Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the Semester/Programme. Only Grades will be provided.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION
Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)

SESSION: 2025-26

Semester II										
CourseCode	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		C A	
							L	P		
BBRL-2421 BBRL-2031 BBRL-2431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BBRL- 2212	English Language Skills-I	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-2323	Business Laws	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-2324	Principles of Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-2325	Fundamentals of Banking	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRP-2090	Workshop on Life Skills	SEC	0-0-4	0-0-2	2	50	-	35	15	3
VACD- 2161	*Drug Abuse: Problem, Management and Prevention (Compulsory)	VAC	2-0-0	2-0-0	2	50	35	-	15	3
	Total				24	550				

C-Compulsory

AEC- Ability Enhancement Course

DSC-Discipline Specific Course

VAC- Value Added Course

¹Special paper in lieu of Punjabi (Compulsory)

²Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab

*Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the semester/Programme. Only Grades will be provided.

Kanya MahaVidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Business Administration (Three Years Degree Programme)/ Bachelor of Business Administration (Honours) (Four Years Degree Programme) Under Credit Based Continuous Evaluation and Grading System (CBCEGS)

SESSION: 2025-26

Semester III										
Course Code	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		CA	
							L	P		
BBRL-3421 BBRL-3031 BBRL-3431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-3212	Appreciating English Literature - II	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-3173	Statistics for Business	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-3324	Fundamentals of Human Resource Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-3325	Management Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRM-3090	Computer Based Accounting System	SEC	2-0-2	2-0-1	3	100	50	20	30	3
VACG-3531	*Gender Sensitization	VAC	2-0-0	2-0-0	2	50	35	-	15	2
Total					25	600				

C- Compulsory

MDC-Multi Disciplinary Course

DSC-Discipline Specific Course

SEC-Skill Enhancement Course

VAC- Value Added Course

1 Special paper in lieu of Punjabi (Compulsory).

2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

*Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.

Only Grades will be provided.

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SESSION: 2025-26

Semester IV										
Course Code	Course Name	Course Type	Hours Per Week	Total Credits	Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Ext.		CA	
							L	P		
BBRL-4421 BBRL-4031 BBRL-4431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-4212	English Language Skills-II	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-4323	Financial Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-4324	Business Environment	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BBRL-4325	Fundamentals of Marketing Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
VACE-4221	*Environmental Studies (Compulsory)	VAC	1-0-2	1-0-1	2	50	20	15	15	3
Total						22	550			

C- Compulsory

AEC- Ability Enhancement Course

DSC-Discipline Specific Course

VAC- Value Added Course

1 Special paper in lieu of Punjabi (Compulsory).

2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

*Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.

Only Grades will be provided.

**Bachelor of Business Administration (Three Years Degree Programme)/
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Semester- I

Session: 2025-26

Basic Accounting

Course Code: BBRL -1323

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: Acquire conceptual knowledge of basic accounting and gain skills required for recording various kinds of business transactions.

CO2: Acquire in depth knowledge of maintaining different types of Subsidiary Books and different methods of calculating Depreciation.

CO3: Prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

CO4: Prepare final accounts of Companies as per Companies Act, 2013.

**Bachelor of Business Administration (Three Years Degree Programme)/
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Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester- I

Session: 2025-26

Basic Accounting

Course Code: BBRL -1323

Time: 3 Hours

Max. Marks: 100

L-T-P

Theory: 70

4-0-0

CA: 30

Instructions for the Paper Setter

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Introduction: Financial Accounting-Definition and Scope, Objectives of Financial Accounting, Accounting v/s Book Keeping, Terms used in accounting, Users of Accounting Information and Limitations of Financial Accounting.

Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards-Concept, Objectives, Benefits, Brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline.

Recording of Transactions: Accounting Process/Cycle, Journal.

UNIT-II

Subsidiary Books, Ledger, Cash Book, Trial Balance, Bank Reconciliation Statement.

Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM).

UNIT-III

Final Accounts: Meaning of Financial Statements, Usefulness of Financial Statements, Elements of Financial Statements, Preparation of Trading and Profit & Loss Account and Balance Sheet without Adjustments.

Final Accounts with Adjustments: Treatment of Some Items which may be Direct Items, Indirect Items, Incomes and Expenses, Treatment of Items of Adjustment Appearing Outside the Trial Balance, Treatment of Items of Adjustment Appearing Inside the Trial Balance.

UNIT-IV

Introduction to Company Final Accounts: Important provisions of Companies Act, 2013 in respect of preparation of final accounts of a company. Understanding the Annual Report of a Company.

Computerised Accounting: Computers and its application in accounting. Accounting softwarepackage (Tally)

Suggested Readings:-

1. Gupta, Ambrish, “Financial Accounting for Management: An Analytical Perspective”, Pearson Education, New Delhi.
2. Khatri, Dhanesh, “Financial Accounting” Tata McGraw-Hill, New Delhi.
3. Horngren, Charles T., Sundem, Gart I, Elliot, John A. Philbrick, Donna R., “Introduction to Financial Accounting”, Prentice Hall, New Delhi.
4. Ramachandran, N and Kakani, Ram, “Financial Accounting for Management”, Tata McGraw-Hill, New Delhi.
5. Shukla, M.C., Grewal T.S. and Gupta, S.C., “Advance Accounts”, Sultan Chand & Sons, New Delhi.

Note: The latest editions of the books should be followed.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)
Semester-I
Session: 2025-26
Business Organization and Systems
Course Code: BBRL-1324**

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand the meaning, importance and scope of business.

CO2: gain in-depth knowledge of different forms of organisation.

CO3: learn about the changing role of business towards society.

CO4: develop awareness of stock exchange and produce exchange.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)
Semester-I**

Session: 2025-26

Business Organization and Systems

Course Code: BBRL-1324

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 70

CA: 30

Instructions for the Paper Setter

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Introduction to Business and Commerce: Meaning and definition of business, Objectives of business, Essentials of a successful business, Scope of business, Business as an economic system Trade and aids to trade- Meaning, scope, functions and evolution of commerce & industry, Industrial Revolution-its effects. Industrialization in India.

UNIT-II

Forms of Business Organization: Sole-proprietorship, Partnership, Joint stock Company, Cooperative Society, Public Utilities, Selection of a suitable form of organization, Classification based on Business Unit.

Setting up a New Enterprise: Promotion of a business. Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Problems in starting a new business.

UNIT-III

Business and Society: Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social responsibilities of business, Social Audit, Manager and his environment: external and internal
Domestic & Foreign Trade: Import export trade procedure & their organization.

UNIT-IV

Organization of wholesale & retail trade - Recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy.

Stock Exchange and Produce Exchange: Definition and Meaning, Importance, Functions, Listing, Dealers.

Suggested Readings:

1. Kaul, Vijay Kumar “Business Organization and Management: Text and Cases”, Pearson Education, New Delhi.
2. Singla, R.K., “Business Organization and Management”, V.K. (India) Enterprises, New Delhi.
3. Daft, Richard L., Daft, J., Murphy, H., & Willmott, “Organization Theory and Design”, Cengage Learning EMEA, New Delhi.
4. Fernando, A.C., “Business Environment” Pearson Education, New Delhi.
5. Archie B. Carroll, Ann K. Buchholtz, “Business & Society: Ethics, Sustainability and Stakeholder Management”, Cengage Learning, New Delhi.

Note: *The latest editions of the books should be followed.*

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
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Semester-II

Session: 2025-26

Business Laws

Course Code: BBRL -2323

Course Outcomes:

After passing this course, the students will able to:

CO1: understand the Indian Contract laws.

CO2: understand the legal framework governing relationship between buyer and seller.

CO3: understand the provisions regarding Consumer Protection Act.

CO4: gain in-depth knowledge of negotiable instruments.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-II

Session: 2025-26

Business Laws

Course Code: BBRL -2323

Time: 3 Hours

L-T-P

4-0-0

Max Marks: 100

Theory: 70

CA: 30

Instructions for the Paper Setter

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Law of Contract (1872): Nature of contract, Classification, Offer and acceptance, Capacity of parties to contract, Free consent, Consideration.

UNIT-II

Law of Contract: Legality of object, Agreement declared void, Performance of contract; Discharge of contract, Remedies for contract of contract.

Sales of Goods Act (1930): Formation of contracts of sale; Goods and their classification, price; conditions and warranties.

UNIT-III

Sales of Goods Act : Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

The Consumer Protection Act (1986): Definition of consumer, Features, Grievance redressed machinery.

UNIT-IV

Law of Agency: Meaning, Features of the Contract of Agency, Types of Agency, Creation of Agency, Rights and Duties of Principal and Agent, Personal Liabilities of an Agent, Termination of Agency, Irrevocable Agency.

Indemnity and Guarantee: Meaning of the Contract of Indemnity and Guarantee. Rights of Indemnity Holder and Indemnifier, Essentials and Types of contract of Guarantee, Nature and extent of Surety's Liability, Rights and Discharge of Surety.

Suggested Readings:

1. Singh, Avtar, "The Principles of Mercantile Law", Eastern Book Company, Lucknow.
2. Kapoor, N.D., "Business Law", Sultan Chand & Sons, New Delhi.
3. Tulsian, P.C., "Business Law", Tata McGraw Hill, New Delhi.
4. Usa Tbp Usa, "Indian Business Law", International Business Publications, USA.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)
Semester-II
Session: 2025-26
Principles of Management
Course Code: BBRL -2324**

Course Outcomes:

After successful completion of this course, students will be able to –

CO1. demonstrate their knowledge of business and management principles, discuss and communicate management evolution and how it would affect future managers

CO2. practice the process of managerial functions of planning and organizing.

CO3. able to understand various departmentation methods and how delegation of work is done.

CO4. practice the process of managerial functions of directing, staffing and controlling and acquire critical thinking and problem-solving skills

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-II

Session: 2025-26

Principles of Management

Course Code: BBRL -2324

Time: 3 Hours

L-T-P

4-0-0

Max Marks: 100

Theory: 70

CA: 30

Instructions for the Paper Setter

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Management: Meaning and definition, nature, purpose, scope, importance and functions, Management as art, science and profession, Management as a social system, Concept of management, administration and organization Principles of management, Scientific Management.

Evolution of Management Thought: Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, Chester Barnard & Peter Drucker to the management thought. Various approaches to management (i.e. Schools of Management Thought), Indian management thought.

Management Techniques: Management by Objective: Meaning, Process, Benefits, And Weaknesses.

UNIT-II

Planning: Meaning, Significance, Types of plans, Nature, Elements: Objectives, Policies, Rules, Procedure, Strategy, Decision Making.

Organizing: Meaning, Nature and Purpose of organization, Theories of organization, principles of organization, Forms of organization: Line, Functional and Line and Staff, Formal and informal organization, Delegation, Span of Management: Factors determining effective span.

UNIT-III

Departmentation: Definition, Departmentation by function, Territory, Product/service, Customer group and matrix organization, Decentralisation and Departmentation.

Authority: Definition, types, responsibility and accountability, delegation; definition, steps in delegation, obstacles to delegation and their elimination, decentralization vs centralization, determinants of effective decentralization

UNIT-IV

Staffing: Meaning, nature and functions of HRM, Manpower management, factors affecting staffing, Recruitment, Selection, Training and Development, Performance appraisal: need and process.

Directing: Motivation: Meaning, Nature, Importance, Types, Theories of Motivation: Mc. Gregor's, Maslow and Herzberg. Leadership: Meaning, Nature, Styles, Managerial grid, Likert system, Theories: Trait, Behavioural, Situational and Followers.

Coordination: Principles and Techniques, Difference between coordination and cooperation. **Controlling:** Meaning, nature, importance, scope, principles, prerequisites, steps, limitations and techniques.

Suggested Readings:

1. Robbins, S.P., & Coulter, M.K., "Management", Pearson Education Inc., New Delhi.
2. Gupta, Meenakshi, "Principles of Management", PHI Learning Pvt. Ltd., New Delhi.
3. Koontz, H., Weihrich, H., & Aryasri, A.R., "Essentials of Management", Tata McGraw-Hill, New Delhi.
4. Aswathapa, K. "Essential of Business Administration", Himalaya Publishing House, Mumbai.

Note: *The latest editions of the books should be followed.*

**Bachelor of Business Administration (Three Years Degree Programme)/
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Semester-II

Session: 2025-26

Fundamentals of Banking

Course Code: BBRL -2325

Course Outcomes:

After successful completion of this course, students will be able to –

CO1. To give conceptual understanding of different banks.

CO2. To provide awareness of functioning of Central Bank and practical aspects of Banking.

CO3. To explain the functioning of clearing house system.

CO4. To explain different systems of Banking.

**Bachelor of Business Administration (Three Years Degree Programme)/
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Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-II

Session: 2025-26

Fundamentals of Banking

Course Code: BBRL -2325

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 70

CA: 30

Instructions for the Paper Setter

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Commercial Banks—Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks-Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.

UNIT-II

Central Bank—meaning and functions, Techniques of credit control, mechanism of Credit Creation.

Practical Aspect of Banking- Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.

UNIT-III

Customer's Pass Book-Entries in Pass Book, Effects of errors favourable to the Banker and Customer. Clearing House System

UNIT-IV

Systems of Banking- Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:

1. Sundharam, Varsheney, “Banking Theory, Law & Practice”, SultanChand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, “Banking Theory and Practice”, VikasPublishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, “Elements of Banking and Insurance”, PHI Learning
4. Private Limited, New Delhi
5. www.rbi.org

Note: *The latest editions of the books should be followed.*

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Semester-II

Session: 2025-26

Workshop on Life Skills

Course Code: BBRP-2090

Course Outcomes:

After completion of this course, students will be able to:

CO1: Learn those abilities that help promote overall well being and competence to be able to face the realities of life.

CO2: Develop psycho social competencies and interpersonal skills that will help them to make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others and cope with managing their lives in a healthy and productive manner.

CO3: Adapt and adjust well with the changing demands of the society as young adolescents extend their relationships beyond parents and family and are intensely influenced by their peers and the outside world.

CO4: Get support in dealing with emotional conflicts and personal problems in the college and will learn how to incorporate the same in their daily lives.

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Semester-II

Session: 2025-26

Workshop on Life Skills

Course Code: BBRP-2090

Time: 3 Hours

L-T-P

0-0-2

Max Marks: 50

Practical: 35

CA: 15

Instructions for the Paper Setters: The students will prepare Power Point Presentations on the topics specified in the syllabus. The examiner will evaluate the students on the basis of the presentation and their performance in Viva Voce.

Division of Marks:

Presentation: 20

Viva-Voce: 15

This workshop is designed to create awareness on various concepts of Life Skills (Emotional skills, thinking skills and social skills).

- Understanding Self-Esteem
- Positive Self-Talk
- Self-Care Basics
- Balanced Self-Care
- Making Plans and Setting Goals
- Empathy
- Critical thinking
- Creative thinking
- Decision-making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Coping with stress
- Coping with emotions

**Bachelor of Business Administration (Three Years Degree Programme)/
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Semester-III

Session: 2025-26

Fundamentals of Human Resource Management

Course Code: BBRL-3324

Course Outcome:

After passing this course the student will be able to:

CO1: understand the concept of human resource management, human resource planning and job analysis.

CO2: become aware of recruitment & selection and know about employee retention strategies.

CO3: become aware of techniques of training & development and performance appraisal.

CO4: become aware about employee remuneration, incentives, employee grievance system and job evaluation

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Semester-III

Session: 2025-26

**Fundamentals of Human Resource Management
Course Code: BBRL-3324**

Time: 3 Hours

Max. Marks: 100

Theory: 70

CA: 30

L-T-P

4-0-0

Instructions for the Paper Setters: -

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Human Resource Management(HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and competencies of HR manager.

Human Resource Planning(HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

UNIT-II

Job Analysis: Meaning and Objective, Process, Method of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.

Employee Retention: Meaning, Factors Responsible for High Employee Turnover, Employee Retention Strategies.

UNIT-III

HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives, Strategy& Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation.

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

UNIT-IV

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration. Incentive plans, fringe benefits, employee health and safety and employee grievance system.

Job Evaluation: Meaning, Process and Methods of Job Evaluation

Suggested Readings:

1. Dessler, Gary, "Human ResourceManagement", NewDelhi, Pearson EducationAsia.
2. Duran ,Pravin,"Human Resource Management ,"NewDelhi,Pearson.
3. Noe, RaymondA., Hollenbeck, John R, Gerhart,Barry, Wright,PatrickM., "Human ResourceManagement: Gaining a Competitive Advantage,"NewDelhi,McGraw-Hill.
4. Mathis, RobertL .and Jackson ,John H,"Human ResourceManagement,"New Delhi, Thomson Publishing.
5. Gomez,Mejia,Balkin,Cardy,"ManagingHumanResources,"NewDelhi,Pearson Education.
6. Aswathappa,K., "HumanResourceManagement",TextandCases.NewDelhi,Tata McGraw Hill.
7. Snell,Scott,andBohlander,George,"HumanResourceManagement,"NewDelhi,Cengage Learning.

Note: The latest editions of the books should be followed.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-III

Session: 2025-26

**Management Accounting
Course Code: BBRL-3325**

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: explain the role of management accounting in decision making, analysis and interpretation of financial statements through comparative, common size and trend analysis.

CO2: evaluate the fund flow and cashflow statements with practical examples and analysis of financial statement through ratios.

CO3: explain how management accounting contributes to financial reporting and working capital management.

CO4: understand the role of responsibility accounting and transfer pricing

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-III

Session: 2025-26

**Management Accounting
Course Code: BBRL-3325**

Time: 3 Hours

Max. Marks: 100

**L-T-P
4-0-0**

**Theory: 70
CA: 30**

Instructions for the Paper Setters: -

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT- I

Origin, Concept, nature and Scope of Management Accounting. Need and Importance of Management Accounting, Tools & techniques of Management Accounting, Limitations, Management Accountant duties, functions, Distinction between management accounting & Financial Accounting.

UNIT -II

Financial statement Analysis: -meaning, types, Comparative Statements, Common Size, Trend analysis, Introduction of EVA.

Tools of Financial Analysis – Ratio Analysis (Liquidity, Activity, Solvency and Profitability ratios)

UNIT-III

Fund flow and Cash flow analysis

Responsibility Accounting: -Meaning, feature, steps, types of responsibility centers, transfer price; meaning, methods, selection of transfer pricing method

UNIT-IV

Management Reporting – Importance Needs, Types, Requirements of good report preparation including prewriting and form of final draft, Working Capital Management: - Meaning, importance, need, advantages and disadvantages, factors affecting working capital requirements, principles of working capital management, Financing of working capital,

Approaches for determining working capital mix, Trends in financing working capital by banks.

Suggested Readings:

1. Jain ,P.K and Khan M.Y“Management Accounting”,Tata McGraw Hill Publishing Co. Ltd.
New Delhi.
2. Horngren Charles ,Gary ,Sundem ,Stratton William,“Introduction to Management Accounting”, Pearson Education Publishers,

Note: The latest editions of the books should be followed.

**Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-III

Session: 2025-26

Computer Based Accounting System

Course Code: BBRM-3090

Course Outcomes:

On successful completion of this course, students will be able to:

- CO1: Understand the concepts of Computerized Accounting Groups and Accounting Package.
- CO2: Learn about the creation and implementation of RDM for financial accounting and SQL to retrieve data and generate accounting information.
- CO3: Know about the preparation and online finalization of accounts through TALLY, ERP 9.0
- CO4: Become conversant with Accounts Masters and preparation and compilation of complete balance sheet of organizations.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-III

Session: 2025-26

Computer Based Accounting System

Course Code: BBRM-3090

Time: 3 Hours

Max. Marks: 100

Theory: 50

Practical: 20

CA: 30

L-T-P

2-0-1

Instructions for the Paper Setters: -

Eight questions of equal marks (10 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Computerized Accounting: -Meaning, need, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting.

Accounting package - Setting up an accounting entity, Creation of groups and accounts Designing and creating vouchers; Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet.

UNIT-II

Database Design for Accounting

Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information.

UNIT-III

Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data.

Tally

Financial Accounting Packages: Preparation and online finalization of accounts on Tally, ERP 9.0; Introduction of Tally, ERP9.0, Phases of Implementation, Aides for implementation. Accounts Management (Using Tally, ERP 9.0 Software Package);

UNIT-IV

Accounts Masters, Accounts Transaction, Accounts Reports. Preparation and Compilation of complete balance sheet of any Industries/Organization/ Firms.
(The mentioned versions of Tally must be replaced with latest available version)

The Students will be given hands on training for the preparation of TALLY PRIME (ERP 9.0).

Suggested Readings:

1.Hall, J.A, “Accounting Information System”,South Western College Publishing.

Gelinas ,Ultric,J.andSteve,G.Suffon,“AccountingInformationSystem,SouthWesternThomsonLearning.“

Tally- ERP 9, Simple Steps of Learning”, Kogent Learning

**Business Administration (Three Years Degree Programme)/
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Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-IV

Session: 2025-26

Financial Management

Course Code: BBRL-4323

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business corporations.

CO2: analyse the financial requirements of corporations and different sources of finance along with the calculation of costs of these sources.

CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO4: acquire in-depth knowledge about leverage and working capital concepts & its theories.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-IV

Session: 2025-26

Financial Management

Course Code: BBRL-4323

Time: 3 Hours

Max. Marks: 100

Theory: 70

CA: 30

L-T-P

4-0-0

Instructions for the Paper Setters: -

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Finance & Financial Management: Meaning and nature; Financial goal-profit vs. wealth maximization; Finance functions-investment, Financing, Liquidity and dividend decisions. Theories of capitalization.

Capital Structure Theories: Conceptual framework. Determinants .Net income approach, Net operating income approach, Intermediary approach and M.M. approach.

UNIT-II

Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, Preference capital, Equity capital and retained earnings; Combined cost of' capital.

Sources of finance: Long term and short term.

UNIT-III

Capital Budgeting: Nature of investment decisions; Investment evaluation criteria on- discounted cash flow criteria, Discounted cash flow criteria; Risk analysis in capital budgeting.

Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

UNIT-IV

Operating and Financial Leverage: Measurement of leverages; Financial and operating leverage, combined leverage.

Management of Working Capital: Meaning, Significance and types of working capital; Approaches of working capital.

Suggested Readings:

1. Berk,Jonathanand De Marzo,Peter,“Financial Management”, Person Education,
Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishlkas,“Working Capital Management: Strategies and Techniques”.
PrenticeHall, NewDelhi.
3. Brealey, Richard A and Stewart C. Myers,“Corporate Finance”, Mc GrawHill. Int. Ed,
New York.
4. Chandra, Prasanna,“Financial Management”,Tata Mc GrawHill ,Delhi
5. Hampton, John,“Financial Decision Making”,PrenticeHall, Delhi
6. Pandey, I, M: “Financial Management”, Vikas PublishingHouse, Delhi.
7. VanHorne.J.G.andJ.M.WachowiczJr,“FundamentalsofFinancialManagement”.
Prentice-Hall,Delhi.
8. VanHorne,JamesG,“FinancialManagementandPolicy”,PrenticeHall,Delhi,
9. KhanMY,JainPK,“Financial Management”,Tata McGrawHill ,NewDelhi.

Note: The latest editions of the books should be followed.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-IV

Session: 2025-26

**Business Environment
Course Code: BBRL-4324**

Course Outcomes:

After passing this course the student will be able to:

CO1: know the impact of the economic environment, political, legal and social factors on business.

CO2: learn about the importance of ETOP and SWOT analysis in business.

CO3: know the concept of Economic planning and role of NITI Analog in development of India.

CO4: know about various policies of government which affects the business.

**Bachelor of Business Administration (Three Years Degree Programme)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-IV

Session: 2025-26

Business Environment

Course Code: BBRL-4324

Time: 3 Hours

Max. Marks: 100

Theory: 70

CA: 30

L-T-P

4-0-0

Instructions for the Paper Setters: -

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Introduction: The Concept, Nature and Significance of business environment. Influence of environmental factors like economic, political, legal, social, technological and International effect upon business. The relationship of various environmental forces on business. The need for environmental analysis and diagnosis.

Description of environmental analysis: Techniques for environmental analysis, the role of business manager in analysis and diagnosis of environment.

UNIT-II

The process of environmental scanning and its importance. Environmental Threats and Opportunity Profile (ETOP) and SWOT analysis of some important industries. Aspects of Economic Reforms: **Liberalisation; Privatisation; Globalization** and its Implications for India.

UNIT-III

Economic Planning in India: objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan.

Analysis of Current Annual Budget. The Social responsibility of business, social audit, business ethics & corporate governance

UNIT-IV

Deficit Financing and its implications for the Indian Economy; Disinvestment of **Public Enterprises:** Rationale; Objectives and Implications.

Fiscal and Monetary Policy Changes in India, Salient Features of FEMA.

Suggested Readings:

1. Francis Cherunilam, “Business Environment”, Himalaya Publishing House, New Delhi.
2. K Aswathappa, “Legal Environment of Business”, Himalaya Publishing House, New Delhi.
3. M. Adhikary, “Economic Environment for Business”, Sultan Chand & Sons, New Delhi.
4. Raddar Dutt and KPM Sundharam, “Indian Economy”, S. Chand and Company Ltd., New Delhi,
5. P.K. Ghosh and G.K. Kapoor, “Business Policy and Environment”, Sultan Chand and Sons, Delhi.
6. P. J. Austin, “Business Environment – Text and Cases”, Tata McGraw Hills Pvt. Ltd., New Delhi
7. Govt. of India, Five Years Plan Documents.
8. Govt. of India, Various Issues of Annual Economic Survey of India.

Note: The latest editions of the books should be followed.

**Bachelor of Business Administration (Three Years Degree Programme)/
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Semester-IV

Session: 2025-26

Fundamentals of Marketing Management

Course Code: BBRL-4325

Course Outcome

After passing this course the student will be able to:

CO1: understand what marketing is and how it improves an organization's profitability and competitiveness.

CO2: understand how the consumer makes buying decision

CO3: know how prices for products are fixed.

CO4: understand different promotional techniques

**Bachelor of Business Administration (Three Years Degree Programme)/
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Under Credit Based Continuous Evaluation and Grading System (CBCEGS)**

Semester-IV

Session: 2025-26

Fundamentals of Marketing Management

Course Code: BBRL-4325

Time: 3 Hours

Max. Marks: 100

Theory: 70

CA: 30

L-T-P

4-0-0

Instructions for the Paper Setters: -

Eight questions of equal marks (14 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Marketing: Concepts, Philosophies and Importance, Scope of Marketing, the selling concept, the Marketing concept, Components of a modern marketing information system, Marketing Intelligence.

Analyzing the Micro environment; Needs and Trends, The Demographic Environment, Economic, Social-Cultural and Natural, Technological, Political-Legal Environment.

UNIT-II

The Buying Decision Process: The Five Stage Model. Levels of Marketing Segmentation, **Bases for segmenting consumer markets**: Market Targeting, Bases for segmenting business markets. Product Life Cycle Marketing Strategies:-Introduction stage and the Pioneer advantage, Growth, Maturity and Declining Stage.

UNIT-III

Product Characteristics and Classifications; Product levels; The Customer value hierarchy, Product Classification, Differentiation.

Packaging, Labeling, Branding. Understanding Pricing; Setting the Price.

UNIT-IV

Marketing Communications: -

Advertising: -Evolution, Definition, Features, Importance, Advertising and Publicity, Functions of advertising. Advertising media, advertising copy, Objections against advertising.

Sales Promotions: Direct Marketing, Personnel Selling, Interactive Marketing and Word of Mouth marketing and Channels of distributions.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, “Marketing Management: South Asian Perspective”, Pearson Education New Delhi.
2. Ramaswamy, V.S. and Namakumari, S., “Marketing Management: Global Perspective, Indian Context”, MacMillan.
3. Kurtz, David L. and Boone ,Louis E., “Principles of Marketing, ThomsonSouth-Western”.
4. Enis,B.M., “MarketingClassics: ASelectionofInfluentialArticles”, New York, McGraw-Hill.
5. Saxena,Rajan, “Marketing Management”, Tata McGraw -Hill, NewDelhi.

