

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

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

(Semester: I-VI)

Session: 2025-26



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 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	English Language Skills - I	AEC	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	650				

C- Compulsory

DSC-Discipline Specific Course

AEC- Ability Enhancement 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 Grading System (CBCEGS)

SESSION: 2025-26

Semester II										
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.		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	Appreciating English Literature-I	MDC	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	600				

C-Compulsory

MDC-Multidisciplinary Course

DSC-Discipline Specific 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.

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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 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	English Language Skills - II	AEC	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
VACE-3221	*Environmental Studies (Compulsory)	VAC	2-0-0	2-0-0	2	50	35	-	15	3
VACG-3532	*Gender Sensitization	VAC	2-0-0	2-0-0	2	50	35	-	15	2
Total					27	700				

C- Compulsory

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

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	Appreciating English Literature-II	MDC	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
VACM-4502	Moral Education	VAC	2-0-0	2-0-0	2	50	35	-	15	1
	Total		22			550				

C- Compulsory

MDC- Multidisciplinary 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.

SESSION 2025-2026

Note: Students can opt for any one of the following groups:-

C-Compulsory

AC- Audit Course

¹Special paper in lieu of Punjabi (Compulsory).

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

³Students need to go for internship of 4 weeks immediately after semester IV and present seminar on the basis of learning during internship.

*Marks of these papers will not be added in total marks and only grades will be provided.

Session: 2025-26

Semester VI										
Course Code	Course Name	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination Time (in Hours)
			L-T-P	L-T-P		Total	Th	P	C A	
BBRL-6421	Punjabi (Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-6031	¹ Basic Punjabi									
BBRL-6431	² Punjab History and Culture									
BBRL-6212	English (Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-6323	Income Tax	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-6324	Fundamentals of Capital Markets	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-6325 (Option- BI)	All these options to be selected from any one of the groups in the table given below	C	4-0-0	4-0-0	4	100	80	-	20	3
BBRL-6326 (Option-BII)		C	4-0-0	4-0-0	4	100	80	-	20	3
BBRV-6327	Viva-Voce	C	0-0-4	0-0-2	2	50	-	50		3
Total					26	650				
Note: Students can opt for any one of the following groups:-										
Group A:										
Option AI		Services Marketing								
Option A II		E-Marketing								
Group B:										
BBRL-6325 (Option BI)		Training and Development								
BBRL-6326 (Option-BII)		Contemporary Issues in Human Resource Management								
Group C:										
OPTION-C1		Security Analysis and Portfolio Management								
OPTION-CII		Contemporary Issues in Accounting								
Group D:										
OPTION-DI		Export- Import Management and Documentation								

OPTION-DII	Global Strategic Management
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C: COMPULSORY

¹Special paper in lieu of Punjabi (Compulsory).

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**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 indepth 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 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 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. Each question will carry 14 marks.

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 software package (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)/
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Under Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I**

Session: 2025-26

Business Organization and Systems

Course Code: BBRL-1324

**Bachelor of Business Administration (Honours) – Airlines and Airport Management
Semester-I**

Business Organization and Systems

Course Code: BBML-1095

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 Grading System (CBCEGS)
Semester-I**

Session: 2025-26

Business Organization and Systems

Course Code: BBRL-1324

**Bachelor of Business Administration (Honours) – Airlines and Airport Management
Semester-I**

Business Organization and Systems

Course Code: BBML-1095

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 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. Each question will carry 14 marks.

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)/
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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 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 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. Each question will carry 14 marks.

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 (1886): 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 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)/
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Under Credit Based Continuous Evaluation 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 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. Each question will carry 14 marks.

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.*

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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.

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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 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. Each question will carry 14 marks.

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”, Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, “Banking Theory and Practice”, Vikas Publishing 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.

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

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

Semester-III

Session: 2025-26

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

**Bachelor of Business Administration (Honours) – Airlines and Airport Management
Semester-III**

**Fundamentals of Human Resource Management
Course Code: BBML-3712**

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

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

Semester-III

Session: 2025-26

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

**Bachelor of Business Administration (Honours) – Airlines and Airport Management
Semester-III**

**Fundamentals of Human Resource Management
Course Code: BBML-3712**

Time: 3 Hours
L-T-P
4-0-0

Max. Marks: 100
Theory: 70
CA: 30

Instructions for the Paper Setters :-

Eight questions of equal marks 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. Each question will carry 14 marks.

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 Resource Management", New Delhi, Pearson Education Asia.
2. Duran ,Pravin,"Human Resource Management ,"New Delhi, Pearson.
3. Noe, RaymondA., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage,"New Delhi, McGraw-Hill.
4. Mathis, Robert L .and Jackson ,John H,"Human Resource Management,"New Delhi, Thomson Publishing.
5. Gomez, Mejia,Balkin,Cardy,"Managing Human Resources,"NewDelhi,Pearson Education.
6. Aswathappa, K., "Human Resource Management",TextandCases.NewDelhi,Tata McGraw Hill.
7. Snell,Scott, and Bohlander,George,"Human Resource Management,"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 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 cash flow 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 Grading System (CBCEGS)**

Semester-III

Session: 2025-26

Management Accounting

Course Code: BBRL-3325

Time: 3 Hours

Max. Marks: 100

L-T-P

Theory: 70

4-0-0

CA: 30

Instructions for the Paper Setters: -

Eight questions of equal marks 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. Each question will carry 14 marks.

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 Grading System (CBCEGS)**

Semester-IV

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 Computerised 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 Grading System (CBCEGS)**

Semester-III

Session: 2025-26

Computer Based Accounting System

Course Code: BBRM-3090

Time: 3 Hours

L-T-P

2-0-1

Max. Marks: 100

Theory: 50

Practical: 20

CA: 30

Instructions for the Paper Setters: -

Eight questions of equal marks 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. Each question will carry 10 marks

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 ,Ulric,J.andSteve,G.Suffon,“Accounting Information System,South Western Thomson Learning.“ Tally- ERP 9, Simple Steps of Learning”, Kogent Learning

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

Semester-IV

Session: 2025-26

Financial Management

Course Code: BBRL-4323

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 70

CA: 30

Instructions for the Paper Setters: -

Eight questions of equal marks 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. Each question will carry 14 marks.

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”. Prentice Hall, New Delhi.
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”,Prentice Hall, Delhi
6. Pandey, I, M: “Financial Management”, Vikas Publishing House, Delhi.
7. VanHorne.J.G.andJ.M.WachowiczJr,“Fundamentals of Financial Management”. Prentice-Hall,Delhi.
8. VanHorne, JamesG,“Financial Management and Policy”,Prentice Hall,Delhi,
9. Khan MY,Jain PK,“Financial Management”, Tata Mc GrawHill ,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 Grading System (CBCEGS)**

Semester-IV

Session: 2025-26

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

Course Outcomes:

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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 Grading System (CBCEGS)**

Semester-IV

Session: 2025-26

Business Environment

Course Code: BBRL-4324

Time: 3 Hours

Max. Marks: 100

L-T-P

Theory: 70

4-0-0

CA: 30

Instructions for the Paper Setters: -

Eight questions of equal marks 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. Each question will carry 14 marks..

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. Ruddar 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. Paul Justin, “Business Environment–Text and Cases”, TataMcGrawHillsPvt.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)/
Bachelor of Business Administration (Honours) (Four Years Degree Programme)
Under Credit Based Continuous Evaluation Grading System (CBCEGS)**

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

Semester-IV

Session: 2025-26

Fundamentals of Marketing Management

Course Code: BBRL-4325

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 70

CA: 30

Instructions for the Paper Setters: -

Eight questions of equal marks 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. Each question will carry 14 marks..

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, Thomson South-Western”.
4. Enis, B.M., “Marketing Classics: A Selection of Influential Articles”, New York, McGraw-Hill.
5. Saxena, Rajan, “Marketing Management”, Tata McGraw -Hill, New Delhi.

Bachelor of Business Administration Semester-V

Session: 2025-26

Company Law

Course Code: BBRL-5323

Course Outcomes:

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

CO1: have in depth knowledge about formation of a company and its registration, MOA and learn the mode to register and fill the documents online.

CO2: learn about AOA, prospectus and related provisions

CO3: able to understand different types of share capital and related provisions and have a clear conceptual understanding about the powers, duties and legal position of directors.

CO4: have in depth knowledge about company meetings and their winding up procedures.

Bachelor of Business Administration Semester-V

Session: 2025-26

Company Law

Course Code: BBRL-5323

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks.

UNIT-I

Company – Meaning, Latest Amendments, Features, Types, Formation: Promotion and Registration, Preliminary contracts, Limited Liability Partnership, One Person Company. Memorandum of Association: Meaning, Importance, Contents, Alteration, Doctrine of Ultra Vires.

UNIT-II

Article of Association: Meaning, Contents, Alteration, Differences between Memorandum of Association and Articles of Association, Constructive notice of Memorandum and Article, Doctrine of Indoor Management.

Prospectus: Definition, Dating and Registration of Prospectus, Kind of Prospectus: Shelf Prospectus, Deemed Prospectus, Abridged Prospectus, Red herring Prospectus, Liability for Misstatement in prospectus.

UNIT-III

Share Capital: Kinds, Classes of Capital, Alteration of Capital, Further issue of Capital, Voting Rights. Transfer and transmission of shares

Board of Directors: Directors Powers, duties, appointment, removal, legal position, Borrowing Powers, Managerial Remuneration. Women Directors.

UNIT-IV

Company Meetings :-Rules of Meetings, Annual general meeting, extraordinary general meeting, Meeting of BOD, Quorum for different meetings, Kinds of resolutions, dividend, Procedure for Conducting Meetings (including Board meetings).

Winding Up- Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

Suggested Readings:

1. Avtar Singh, "Company Law".
2. N. D. Kapoor, "Company Law & Secretarial Practice".

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

Bachelor of Business Administration Semester-V
Session: 2025-26
Entrepreneurship and Small Business
Course Code: BBRL-5324

Course Outcomes:

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

CO1: Understand basic concepts in the area of entrepreneurship, the role and importance of entrepreneurship for economic development,

CO2: know about the role of Entrepreneurship Development Programmes in Entrepreneurship.

CO3: understand about the role of Small Scale Business, growth and diversification strategies in Entrepreneurship.

CO4: understand the contribution of Commercial banks in promoting and servicing small business

Bachelor of Business Administration Semester-V
Session: 2025-26
Entrepreneurship and Small Business
Course Code: BBRL-5324

Time: 3 Hours
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks

UNIT-I

Concept of Entrepreneurship: The Entrepreneur: Definition, nature, and characteristics of entrepreneurship. Emergence of entrepreneurial class including women entrepreneurs. Theories of entrepreneurship ; Socio-economic environment and the entrepreneur. The concept of joint stock company, public company, private company, government company, partnership company, Hindu undivided family.

UNIT-II

Characteristics of Entrepreneur- Leadership risk taking, decision making and business planning. Innovation and entrepreneurship, entrepreneurial behavior and motivation. Entrepreneurial Development Programmes -Their relevance and achievements, Role of government in organising such programmes. Critical Evaluation.

UNIT-III

Small Business as a Seed Bed of Entrepreneurship: Concept of business venture. The start-up process: Concept, Plan, Implementation, Initial Strategic Planning, Product and Marketing Scope, Legal and tax consideration, risk analysis and financial considerations. Profit Planning in Small Enterprise: Growth Strategies and diversification. Finance Management in current operations and expansion of capital.

UNIT-IV

Role of Small Business in the national economy. National Policies for small business development. Government and Non-Governmental assistance. Contribution of Commercial Banks in Promoting and servicing small business. Small business and modern technology.

Suggested Readings:

1. Hall, B. Pricke; and Royce L. Brahamson, "Small Business Management".
2. Kenneth R., Van Voorthis, "Entrepreneurship and Small Business Management".
3. Hans Schollhammer and Arthur H. Kuriloff, "Entrepreneurship and Small Business Management".
4. Joseph R. Mancuso, "How to Start, Finance and Manage Your Own Small Business".
5. Sharma, R.A, "Entrepreneurial Change in Indian Industries".
6. Dhar, P.N. and Lydall H.F., "The Role of Small Enterprises in Indian Economic Development".

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

Bachelor of Business Administration Semester-V

Session: 2025-26

Cost Accounting

Course Code: BBRL-5325

COURSES OUTCOMES:

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

CO1: Describe how cost accounting is used for decision making and performance evaluation, cost concepts, determine material and labor costing.

CO2: Explain and understand contract costing and process costing.

CO3: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool, other techniques as managerial costing, and standard costing.

CO4: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Bachelor of Business Administration Semester-V

Session: 2025-26

Course Code: BBRL-5325

Course Title: Cost Accounting

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks

UNIT-I

Introduction:- Concept of cost, costing, cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of cost Accounting, Advantages and limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost unit & Cost centre, Elements of cost, Material, Labour and other Expenses Classification of cost, Types of Costs and Preparation of Cost Sheet.

UNIT-II

Methods of Costing:- Contract Costing

Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains

UNIT-III

Marginal Costing – Meaning and various concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety.

Standard Costing- Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing.

Variance Analysis – Material and Labour Variances only.

UNIT-IV

Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control

Advantages and disadvantages of Budgetary Control Types of Budget.

Suggested Readings:

1. Vasistha and Saxena, “Advanced Cost Accounting”,
2. Jain. S.P. and Narang, “Advanced Cost Accounting”.
3. Maheshwari, S.N. “Cost Accounting”
4. Arora, M.N “Cost Accounting Principles & Practices”, Vikas Publishing House, New Delhi
5. Dev, Prabhu “Cost Accounting”, Himalaya Publication, New Delhi

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

Bachelor of Business Administration Semester-V
Session: 2025-26
Management of Banking Operations
Course Code: BBRL-5326(OPTION CI)

COURSE OUTCOMES:

After passing this course the students will be able to:

CO1: understand the regulatory framework of RBI

CO2: understand the various types of risk & its framework

CO3: have in-depth knowledge of Basel Norms & regulatory framework

CO4: understand the framework of Asset Liability Management

Bachelor of Business Administration Semester-V

Session: 2025-26

Management of Banking Operations

Course Code: BBRL-5326(OPTION CI)

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks

UNIT I

Management of banks: Regulatory role of RBI, Monetary Policy-meaning and its implications. Laws in banking-RBI Act 1934, Negotiable Act 1881, The Banking Regulation Act 1949.

Types of Bank Accounts- Fixed or time deposit account, Savings bank deposit account, Current deposit account, Recurring deposit account.

UNIT II

Lending- Features of bank credit, types of lending, terms and conditions of lending, different types of loans and their features. Risk management in banks- types of risks.

UNIT III

Capital Adequacy- the Basel Accord implications for bank, CRAR and Prudential Norms for asset classification, income recognition and provisioning, Anti- money laundering and KYC norms.

UNIT IV

Introduction to Asset Liability Management, Customer Relationship Management, Corporate Governance in Commercial Banks. Innovations in Banking with special reference to Fee Based Services.

Suggested Readings:

1. Padmalatha, Suresh and Justin Paul, “Management of Banking and Financial Services”, Pearson Education, New Delhi.
2. Sharma, R.K., Gupta, Shashi K, Jagwant Singh, “Banking and Insurance”
3. Agarwal O.P, “Banking and Insurance”
4. Sethi, Jyotsana and Bhatia, Nishwan, “Elements of Banking and Insurance”

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

Bachelor of Business Administration Semester-V
Session: 2025-26
Insurance and Risk Management
Course Code: BBRL-5327(OPTION CII)

Course Outcomes:

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

CO1: exchange regulatory framework of Insurance in India

CO2: explain the nature and principles of insurance (life and general insurance)

CO3: identify and categorise the various risks

CO4: explain the various risk control measures available and
apply the insurance mechanism in risk management

Bachelor of Business Administration Semester-V
Session: 2025-26
Insurance and Risk Management
Course Code: BBRL-5327(OPTION CII)

Time: 3 Hours
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks

UNIT-I

Definition, Nature, role and importance of insurance, salient features of IRDA Act 1999
Rational for opening up of Insurance sector to private sectors. Nature of life insurance contract.
Annuities, surrender value, calculation of premium and measurement of risk. Progress of life insurance business in India.

UNIT-II

Fire insurance -Nature and use, policy condition, rate fixation, payment of Claims, reinsurance, marine insurance: nature. Premium calculation, payment of claims.
Motor insurance policy and covers, comprehensive policies, third party Act policies, extra benefit cover motor Insurance claims.

UNIT-III

Concept of risk, corporate and personal risk management. Identification of risk: tools /technique for perception of risk: method for determining the operative causes of perils: safety audit

UNIT-IV

Evaluation of risk: risk avoidance and reduction risk : methods of loss prevention and risk reduction. Role of surveyors in loss prevention or risk reduction. techniques of risk financing Retention of risk : captive insurance companies, transfer of risk :types of risk transfer, benefits and limitations of insurance- Partial Insurance arrangements.

Suggested Readings :

1. Insurance Regulation and Development Act.
2. Gopal Krishan, G, "Insurance Principles and Practice", Sterling Publishers, New Delhi.

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

Bachelor of Business Administration Semester -V
Session: 2025-26
Seminar
Course Code: BBRS-5328

Course Outcomes:

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

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

CO4: improve presentation skills.

Bachelor of Business Administration Semester-V
Session: 2025-26
Seminar
Course Code: BBRS-5328

L-T-P
0-0-2

Max. Marks: 50

Students need to go for internship of 4 weeks immediately after semester IV and submit report and present seminar on the basis of learning during internship in Semester V.

Bachelor of Business Administration Semester-VI
Session 2025-26
Income Tax
Course Code: BBRL-6323

Course Outcomes:

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

CO1: Understand the concept of Income Tax Law and the different terms.

CO2: Have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income-Salaries, House Property and Business and Profession.

CO3: Understand the concept of Capital Gains and Other Sources for Assessment of Income.

CO4: Compute tax liability of assessee.

Bachelor of Business Administration Semester-VI
Session 2025-26
Income Tax
Course Code: BBRL-6323

Time: 3 Hours
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) essay type / Numerical (in equal proportion) 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 subdivided 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. Each question will carry 16 marks

UNIT-I

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

UNIT-II

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property allowable deductions, profits and gains from Business and Profession

UNIT-III

Income from Short term and long term capital gains; Income from other sources;

UNIT-IV

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual, Deductions from the Gross Total Income of individuals. Tax Deduction at Source.

Suggested Readings:

1. Singhanian, V.K., "Direct Taxes", 2020, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2020, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2020, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.

Bachelor of Business Administration Semester-VI
Session 2025-26
Fundamentals of Capital Market
Course Code: BBRL-6324

Course Outcomes:

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

CO1: understand fundamental concepts, functions and components and instruments of capital market.

CO2: gain in-depth knowledge of mutual funds and derivatives.

CO3: learn about the role of SEBI and regulatory stock exchanges in India.

CO4: understand various stock market indices and listing requirements.

Bachelor of Business Administration Semester-VI
Session 2025-26
Fundamentals of Capital Markets
Course Code: BBRL-6324

Time: 3 Hours
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks.

UNIT-I

Introduction-evolution, structure, functions, objectives and importance of capital market in India. Components of capital market- introduction to New issue market, stock market, financial institutions
Instruments in capital market -Shares (Equity and Preference), Warrants, Bonds and its types, GDRs, ADRs, ETFs.

UNIT-II

Mutual Funds, Derivatives (forwards, futures and options). Participants in Capital Market, Difference between Capital Market and Money Market.

UNIT- III

Stock Exchanges-Stock Exchanges in India, Organization, Management, Membership, rules of stock exchange, operators at stock exchanges SEBI guidelines on Stock Exchange, weaknesses of stock exchange in India.

UNIT-IV

Listing of securities-requirement for listing, objectives of listing, advantages of listing, Security Market Indices-Uses of Security Market Indices, Types of Indices, Differentiating Factors in constructing Market Indices.

Suggested Readings:

1. V.A Avadhani, "Security Analysis and Portfolio Management", Himalaya Publishers, New Delhi.
2. Brown, Reilly, "Investment Analysis and Portfolio Management", Thomson Publishers.
3. Singh, Preeti, "Investment Management", Himalaya Publishers, New Delhi.
4. NCFM Modules(www.nseindia.com)
5. www.sebi.gov.in, www.nseindia.com, www.capitalmarket.com

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

Bachelor of Business Administration Semester-VI
Session 2025-26
Training and Development
Course Code: BBRL-6325(Option -BI)

Course Outcomes:

On successful completion of this course, the student will have reliably demonstrated the ability to:

CO1: explain the role of training and development in human resources management.

CO2: assess, design, access and implement various methods, techniques and sources of training

CO3: understand the difference between training and development

CO4: understand the various development methods used by the organizations.

Bachelor of Business Administration Semester-VI
Session: 2025-26
Training and Development
Course Code: BBRL-6325(Option -BI)

Time: 3 Hours
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks.

UNIT – I

Training:- Conceptual aspects, Training and Learning, Learning theories and styles Training objectives, Identification of training needs, Training Process, Policies, Plans designing training program, Methods of Training, Evaluation of Training Effectiveness and Significance of Training, wages and salary administration.

UNIT – II

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

UNIT – III

Development: - Concept, Difference between training and development, Objectives of development, Development Process, Development needs evolving development policies, Preparing development plans, designing development program, Development Methods, Case Studies, Role play.

UNIT-IV

Business Games, Sensitivity Training, Transaction Analysis, Behaviour Modeling and evaluation of development effectiveness. Emerging issues in Training and Development in India

Suggested Readings:

1. Armstrong M.A. “Handbook of Human Resource Management Practice”, Cogan Page, London
2. Dayal ,I “Manpower Training in organizations” Prentice Hall of India, New Delhi.
3. Craig ,Robert “Training and Development Handbook” McGraw Hill, New York
4. Brahm Canzer, “E-Business and Commerce: Strategic Thinking & Practice”, Biztantra Publishers.
5. Kotler, Philip. “Marketing Management”.

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

Bachelor of Business Administration Semester -VI
Session: 2025-26
Contemporary Issues in Human Resource Management
Course Code: BBRL-6326(Option -BII)

Course Outcomes:

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

CO1: Evaluate the importance of human resources and ethical issues which are concerned with human resources and understand governmental regulations affecting employees and employers.

CO2: have in depth knowledge to measure performance and linking it with rewards and compensation.

CO3: Analyze the key issues related to administering the human elements such as diversity, unemployment and changing patterns of work.

CO4: able to understand the recent developed concepts of 21st century, E-HRM, HR accounting and auditing.

Bachelor of Business Administration Semester-VI
Session: 2025-26
Contemporary Issues in Human Resource Management
Course Code: BBRL-6326(Option -BII)

Time: 3 Hours
L-T-P
4-0-0

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter: Eight questions of equal marks 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 subdivided 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. Each question will carry 16 marks

UNIT- I

Human Resources and the Competitive advantage, ethical issues and challenges in HRM Job stress and work family conflict, Gender issues in workplace.

Performance Management and Organizational Reward System: - definition, purpose, principles, concerns Ethical considerations, scope and background.

UNIT- II

Performance Management as a Business strategy, Theoretical framework; Goal setting theory, Expectancy theory ; Designing of Performance management systems ; setting goals ,measuring performance , Rewarding performance; Concept and significance , Foundation of the reward system , Economic Theories relating to pay , Psychological and Motivational theories affecting reward.

UNIT -III

Managing Diversity: Meaning, Challenges in managing diversity, Diversity in organizations, improving the management of Diversity. The nature of work: Meaning of work; Theories about work; Organizational factors affecting work, Changing patterns of work; Unemployment.

UNIT- IV

HR Retention: Benefits and strategies, HRM in Electronic Era, Human Resource Accounting & Auditing, The role of HRM in 21st century and future directions of HRM. Nature of Work & Attitude. Outsourcing and contracting.

Suggested reading:

1. Michael Armstrong, 'A Handbook of Human Resource Management Practices', Kogan Page London.
2. Luis R. Gomez –Mejia, David B Balkin and Robert L Cardy, "Managing Human Resources", PHI, New Delhi.
3. Tanuja Agarwal, "Strategic Human Resource Management", Oxford University Press, New Delhi.

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

Bachelor of Business Administration Semester-VI
Session: 2025-26
Viva Voce
Course Code: BBRV-6327

L-T-P
0-0-2

Max. Marks: 50

Viva-Voce will be taken by the examiner.