# BANGALORE UNIVERSITY

Jnanabharathi, Bengaluru, Karnataka – 560 056

## *DEPARTMENT OF COMMERCE*

# BBA

# *REGULAR*

**CHOICE BASED CREDIT SYSTEM**

***(As per SEP – 2024)***

## *SYLLABUS*

***(SEMESTER SCHEME)***

***2024 & Onwards***


**Dr. K. Nirmala**
Dean & Chairperson
Department of Commerce
Jnanabharathi, Bangalore – 560 056

## Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM (Insurance and Actuarial Science), B.COM (LSCM), B.COM (TTM), BBA (General), BBA (Aviation Management), BA (Tourism), BHM and B.COM (Business Analytics) programmes as per the SEP structure and online B.COM for the Academic Year 2026-27 held in the months of March and April 2026 in the Department of Commerce Jnanabharathi campus, Bengaluru University, Bengaluru-560 056.

The board has reviewed and approved the course matrix for 5th Semester and 6th Semester and syllabus for V & VI Semesters of the above mentioned programmes. The board authorized the Chairman to make the necessary changes.

**MEMBERS PRESENT:**

| Sl. No | Name | Designation & Affiliation | Position |
|---|---|---|---|
| 01 | Dr. K. Nirmala | Dean & Chairperson, Department of Commerce, Jananabharathi, Bangalore University, Bengaluru- 560 056 | Chairperson |
| 02 | Dr. Nagabhushana S. | Assistant Professor & Research Guide, PG Department of Commerce & Research Centre, Government R.C. College of Commerce & Management, Bengaluru – 560001 | Member |
| 03 | CA Anil Bharadwaj | Senior Partner and Founder Partner, Bhardwaj and Hosmat, Nagappa Block, Srirampura, Bengaluru – 560 021 | Member |
| 04 | Dr. Ganesh N. K. | Associate Professor, Department of Commerce, Government First Grade College, Ramanagara- 562 159 | Member |
| 05 | Dr. Ambarish R. | Principal, Dharmasagara First Grade College, Dommasandra, Anekal Taluk, Bengaluru- 562 125 | Member |

| Sl. No | Name | Designation & Affiliation | Position |
|---|---|---|---|
| 06 | Dr. Tabreez Pasha | Principal & Director, DON BOSCO Institute of Management Studies and Computer Applications, Kumbalagodu, Mysore Road, Bengaluru- 560 074 | Member |
| 07 | Mr. Shankaracharya | Principal, Department of Commerce, VEIT College, Jayanagara, Bengaluru- 560 011 | Member |
| 08 | Dr. Balaji N. P. | Associate Professor, Department of Commerce, Government First Grade College, Bidadi, Ramanagara Dist- 562 109 | Member |
| 09 | Dr. Mohammed Farooq Pasha | Associate Professor, Department of Commerce, Government First Grade College, Kengeri, Bengaluru- 560 060 | Member |

### V SEMESTER BBA (SEP) 2024-25

| | Subjects | Paper | Working Hrs (L+T+P) | Duration of Exam (hrs.) | Marks | | | Credits |
|---|---|---|---|---|---|---|---|---|
| | | | | | IA | Uni. Exam | Total Marks | |
| Part 1 Core Papers | Direct Taxation | BBA-5.1 | 4 | 3 | 20 | 80 | 100 | 4 |
| | Business Law | BBA-5.2 | 4 | 3 | 20 | 80 | 100 | 4 |
| | GST Law & Practice | BBA-5.3 | 4 | 3 | 20 | 80 | 100 | 4 |
| | Stock & Commodity Market | BBA-5.4 | (3+1+0) 4 | 3 | 20 | 80 | 100 | 3 |
| Part 2 Elective Papers | Elective-1 | BBA-5.5 | 4 | 3 | 20 | 80 | 100 | 4 |
| | Elective -2 | BBA -5.6 | 4 | 3 | 20 | 80 | 100 | 4 |
| Part3 Compulsory | TDS & ITR Filing* | Job Skill-3 | (2+0+2) 3 | $1\frac{1}{2}$ | 10 | 40 | 50 | 2 |
| Part 4 Compulsory | Certification Course-3 GST Filing | CC-3 | | | 25 | | 25 | 1 |
| | | | | | | Total Credits | 675 | 26 |

### VI SEMESTER BBA (SEP) 2024-25

| | Subjects | Paper | Working Hrs (L+T+P) | Duration of Exam (hrs.) | Marks | | | Credits |
|---|---|---|---|---|---|---|---|---|
| | | | | | IA | Uni. Exam | Tot al Marks | |
| Part 1 Core Papers | FinTech and Digital Finance | BBA-6.1 | 4 | 3 | 20 | 80 | 100 | 4 |
| | International Business | BBA-6.2 | 4 | 3 | 20 | 80 | 100 | 4 |
| | Methods of Costing | BBA-6.3 | 4 | 3 | 20 | 80 | 100 | 4 |
| | Stock Market Operations | BBA-6.4 | 4 | 3 | 20 | 80 | 100 | 3 |
| Part 2 Elective Papers | Elective -3 | BBA-6.5 | 4 | 3 | 20 | 80 | 100 | 4 |
| | Elective -4 | BBA-6.6 | 4 | 3 | 20 | 80 | 100 | 4 |
| Part 3 Compulsory | Employability Skills | Job Skill-4 | (3+0+2) 4 | 3 | 20 | 80 | 100 | 3 |
| Part 4 Compulsory | Internship** | IL -1 | 2 | - | (Report+ Viva) 30+20 | | 50 | 2 |
| | | | | | | Total Credits | 750 | 28 |

*TDS & ITR shall carry 10 marks for Internal Assessment and 40 marks for University Examination. The University Examination will be conducted for a duration of 1 hour and 30 minutes. For the Internal Assessment component, students shall maintain a lab record duly certified by the concerned faculty. Practical hands-on training shall be provided using the computer laboratory to enable students to gain practical exposure in TDS filing and Income Tax Return (ITR) preparation.

**Internship Learning- The HOD of Commerce Department of the concerned college and faculty who has guided will conduct the viva voce and evaluate the report under the directions of the principals of respective colleges.

## BBA ELECTIVE COURSES

### FINANCE GROUP - 1

| Semester No. | Paper Code | Title of the Paper |
|---|---|---|
| V | BBA -5.5 EL-1 | Investment & Portfolio Management |
| | BBA -5.6 EL-2 | Corporate Valuation and Restructuring |
| VI | BBA -6.5 EL-3 | Financial Risk Management |
| | BBA -6.6 EL-4 | International Finance |

### MARKETING GROUP - 2

| Semester No. | Paper Code | Title of the Paper |
|---|---|---|
| V | BBA -5.5 EL-1 | Consumer Behavior |
| | BBA -5.6 EL-2 | Product & Brand Management |
| VI | BBA -6.5 EL-3 | International Marketing |
| | BBA -6.6 EL-4 | Advertising and Media Marketing |

### HUMAN RESOURCE GROUP - 3

| Semester No. | Paper Code | Title of the Paper |
|---|---|---|
| V | BBA -5.5 EL-1 | Human Resource Development |
| | BBA -5.6 EL-2 | Strategic Human Resource Management |
| VI | BBA -6.5 EL-3 | International Human Resource Management |
| | BBA -6.6 EL-4 | Performance Management |

### DATA ANALYTICS - 4

| Semester No. | Paper Code | Title of the Paper |
|---|---|---|
| V | BBA -5.5 EL-1 | Big Data Analytics |
| | BBA -5.6 EL-2 | Marketing Analytics |
| VI | BBA -6.5 EL-3 | Human Resource Analytics |
| | BBA -6.6 EL-4 | Financial Analytics |

# V SEMESTER

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: BBA-5.1**
**Name of the Course: Direct Taxation**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES**

- **This Course is mainly focused on the new income tax act 2025 to bring in the awareness and swift adaption of act in students learning journey**

**You can refer a link having a parallel reading of the New Act vs Old Act; https://www.incometaxindia.gov.in/utility-to-check-provisions-of-income-tax-act-1961-vis-a-vis-income-tax-act-2025**

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

- Understand the basic concepts, definitions, and tax rates under the Income Tax Act.
- Determine the residential status of an individual and its effect on taxable income.
- Compute taxable income from salary, including allowances, perquisites, and deductions.
- Compute income from house property for different types of properties.
- Identify exempt incomes, apply deductions, and calculate total tax liability.

## SYLLABUS

**MODULE 1: Basics of Income Tax from New IT Act of 2025 & Residential Status, Scope of Total Income** **10 Hrs**

Introduction – Basic Reasons to impose taxation-Type of Taxation-Constitutional Validity of Taxes-Administration of Tax Laws-Sources or Component of Income Tax Law in India-Basic principles for charging Income Tax [Sec. 4]- Important Definitions- Tax Year [Sec 3]- Assessee [Sec 2(11)]- Capital Asset 2(22)-Person [Sec. 2 (77)]- Income [Sec. 2(49)]- Heads of Income [Sec. 13]- Gross Total Income (GTI) [Sec. 122]- Total Income (TI) [Sec. 2(108) read with section 122]- Distinguish between Gross Total Income and Taxable Income Income-Rounding-off of total income [Sec. 516] - Capital Receipts -vs.- Revenue Receipts- Rate of Tax Under Old Tax Regime / Regular Tax Regime- -Rate Of Tax Under Default Tax Regime (New Regime) U/S 202

**Residential Status & Scope of total income:** Introduction - Determination of Residential Status-Individual [Sec. 6(2)] to [Sec. 6(8)]- Hindu Undivided Family (HUF) [Sec. 6(9)]- Company [Sec. 6(10)]- Firm or an Association of Persons (AOP) or Body of Individuals (BOI) or Any other person [Sec. 6(11)- Resident and ordinary Resident [Sec. 6(13)] - Illustrations only on Individual- Incidence of Tax [Sec. 5]-Illustrations

**MODULE 2: Income from Salary & House Property** **14 Hrs**

| | |
|---|---|
| **Income from Salary**- Introduction - Basic Elements of Salary- Employer-employee relationship-Basis of Charge [Sec. 15] - Definition of Salary [Sec. 16]- Deduction from Salary [Sec. 19] Perquisite [Sec. 17] – Income Not be included in the total income [Schedule III and Sec 11] Computation of Taxable Salary-Illustrations<br>**Income from House Property-** Introduction - Chargeability [Sec. 20]- Determination of Annual Value [Sec. 21] - Computation of Income- Let out property -Self-occupied property -Deemed to be let out property -Property not actually occupied by the owner -Partly let out and partly self-occupied property - Recovery of arrears of rent and unrealized rent - Deductions u/s 22 - a) Standard Deduction b) Interest on Borrowed Capital – Treatment of Pre and Post Construction Interest-Computation of Income from House Property-Illustrations | |
| **MODULE 3: Profits and Gains of Business or Profession & Disallowances and presumptive taxation** | **14 Hrs** |
| Meaning of Business 2(20) -Definition of Profession 2(86)- Income chargeable under the head Profits & gains of business or profession [Sec. 26]- Incomes not taxable under the head Profits and gains of business or profession[Sec. 27]- Expenditures allowed as deduction-Rent, rates, taxes, repairs & insurance for building [Sec. 28]- Repairs & insurance of machinery, plant & furniture [Sec. 28]-Deduction in respect of employee Welfare [Sec 29 and 30] Depreciation [Sec. 33]- Block of Assets [Sec. 2(17)]-] Scientific Research [Sec. 45]- Deduction in respect of expenditure on specified business [Sec. 46]- Bad Debts [Sec. 31]- Provision for Bad Debts [Sec. 31]- Residual Deduction [Sec. 32], Illustrations on Business Income- Setoff and carryforward of business Loss and un absorbed depreciation.<br>**Disallowances and Presumptive taxation:**<br>Method of the Accounting 276, Maintenance of Books of Accounts 58, list of Notified profession under section 58, Disallowed Expenditure [Sec. 35], Section 35. Inadmissible expense in the books of the Partnership form and LLP- Computation of Book profit under 35(e) - Section 36 expense disallowed if payment is made in excess of 10,000 in cash/other than prescribed Mode - Certain Payment can be allowed only upon actual payment - Presumptive Taxation[Sec. 58] | |
| **MODULE 4: Capital Gains & Income from Other Sources** | **12 Hrs** |
| **Capital Gains-** Basis of Charge-Capital Asset [Sec. 2(22)]- Types of Capital Asset-Transfer [Sec. 2(109)]- Basis of Charge – Capital Gain [Sec. 67] Transactions not regarded as transfer (Sec. 70)- Meaning of "adjusted", "cost of improvement" and "cost of acquisition" (sec.90) Computation of Long Term Capital Gain (LTCG)(Sec- 72) - Deemed or Notional Cost of Acquisition [Sec. 73]- Computation of capital gain in certain cases- Computation of Capital gain in case of depreciable assets [Sec. 74]-- Tax on Capital Gain- Deductions[Sec. 82, 83, 84, 85, 86] - Illustrations.<br>**Income from other Sources**- Introduction - Basis of chargeability [Sec.92]- Casual Income: Winning from lotteries, crossword puzzles, etc. [Sec. 92(2)(b)]- Family pension- Gift [Sec. 92(2)(m)]- Interest on Securities [Sec. 92(2)(e)]- Sum received under a Life Insurance Policy [Sec. 92(2)(l)- Dividend [Sec. 2(40)]- Specific disallowance [Sec. 94]-Computation of Income from other Sources-Illustrations | |
| **MODULE 5: Income Exempt from Tax & Deductions Schedule II & Setoff and carry forward of losses** | **10 Hrs** |
| Income Exempted [Schedule II Read with Sec 11] – Agriculture Income - Instances of Agricultural (Agro) Income- Instances of Non-agricultural (Non-agro) Income- Treatment of Partly Agricultural & Partly Non-Agricultural Income- Impact of agricultural income on tax computation-Illustrations Deductions- Differences between deduction and Exemptions -General Provisions Schedule III - Rebate u/s 156- Computation Tax Gross Total Income and Tax Liability<br>**Setoff and carry forward of losses:** Introduction Inter Source adjustment (Intra-Head adjustment) [Sec. 108]- Inter head adjustment [Sec. 109]- Carry Forward of Loss- Loss under the head 'Income from House Property' [Sec. 110]- Carry forward & set off of business loss other than speculation | |

loss [Sec. 112]- Set off and Carry forward of unabsorbed depreciation- Carry forward and Set off of Speculation loss [Sec. 113]- Carry forward & set off of loss from specified business covered u/s 35AD [Sec.114]- Carry forward and set off of capital loss [Sec. 111]- Carry forward and set off of losses from activity of owning and maintaining race horses [Sec. 115]- Simple Illustrations

**SKILL DEVELOPMENT ACTIVITIES**

- Income Tax in view of IKS (Indian Knowledge System)
- Determination of Residential Status of Known Circle using Stamping in Passport.
- Study of form 130 of any person in the known circle
- Study of Annual information Statement (AIS) & Tax Information Statement (TIS) of any person in the known circle
- Solving practical problems on computation of business income and depreciation.
- Case studies on presumptive taxation schemes under section 58 as per new IT Act 2025.
- Numerical exercises on capital gains computation and exemption planning.
- Preparation of set-off and carry forward of losses statements using illustrations.
- Assignment on tax treatment of gifts, dividends, and casual income.

**REFERENCE BOOKS:**

- Students' Guide to Income Tax — University Edition
  Dr. Vinod K. Singhania & Dr. Monica Singhania, Taxmann Publications Pvt. Ltd., 2025 Edition (latest updated).
- Direct Taxes Law & Practice — Professional Edition
  Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann Publications Pvt. Ltd., 2024/2025 Edition.
- Taxation: Systematic Approach to Taxation (Income Tax & GST)
  Dr. Girish Ahuja & Dr. Ravi Gupta, Higher Education Textbook (Golden Jubilee Edition 2025).
- Direct Tax Law & Practice — Professional Edition
  Dr. Girish Ahuja & Dr. Ravi Gupta, Professional Edition 2025.
- Professional Approach to Direct Tax Laws and Interpretation
  Dr. Girish Ahuja & Dr. Ravi Gupta, 42nd Edition 2022 (EBC).
- LexisNexis Kanga & Palkhivala's Law and Practice of Income Tax
  Sir N.A. Palkhivala & Arvind P. Datar, LexisNexis (latest reprint; long-standing authoritative text).
- Income Tax Act with Allied Acts & Rules (Bare Act)
  Government of India / Taxmann / LexisNexis (editor-compiled editions), Latest Yearly Edition.
- Master Guide to Income Tax Act & Rules
  Chaturvedi & Pithisaria, LexisNexis (annual edition, latest 2025).
- Direct Taxes Ready Reckoner Dr. Vinod K. Singhania, Taxmann Publications (latest 2025-26 edition)

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Business Administration B.B.A (Regular)<br>Paper: BBA- 5.2<br>Name of the Course: Business Law</td></tr>
<tr><td>Course Credits</td><td>No. of Hours Per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4</td><td>4</td><td>60</td></tr>
<tr><td colspan="3">PEDAGOGY:<br>Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES:<br>• To provide a comprehensive understanding of the concepts, scope, and importance of international business in the global economy.<br>• To familiarize students with the international trade theories, policies, and global economic environment.<br>• To develop awareness of cultural, political, legal, and economic factors influencing international business operations.<br>• To equip students with knowledge of international market entry strategies and global competitive dynamics.</td></tr>
<tr><td colspan="3">COURSE OUTCOMES:<br>Upon successful completion of the course, the students will be able to<br>CO 1. Understand the legal environment governing business activities.<br>CO 2. Apply principles of contract law in business decision-making.<br>CO 3. Explain consumer rights and competition regulations affecting businesses.<br>CO 4. Recognize the importance of intellectual property and cyber laws in modern business.<br>CO 5. Appreciate the role of law in environmental protection and sustainable business practices.</td></tr>
<tr><td colspan="3">SYLLABUS</td></tr>
<tr><td colspan="3">MODULE I: Foundations of Business Law and Contracts 12 Hrs</td></tr>
<tr><td colspan="3">Meaning and nature of Business Law – Importance of Business Law for managers – Sources of Business Law – Classification of business laws (contract law, employment law, consumer law, competition law, IPR law, business formation laws) – Overview of the Indian Contract Act, 1872 – Meaning and essentials of a valid contract – Types of contracts: valid, void, voidable, and quasi contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent – Breach of contract – Remedies for breach of contract: damages, injunction, and specific performance – Business relevance of contract law.</td></tr>
<tr><td colspan="3">MODULE II: Contracts Relating to Sale, Agency, and Partnership 12 Hrs</td></tr>
<tr><td colspan="3">Sale of Goods Act, 1930 – Meaning and nature of contract of sale – Conditions and warranties – Rights and duties of buyer and seller – Rights of an unpaid seller – Distinction between sale and agreement to sell – Contract of agency: meaning and significance – Creation and termination of agency – Rights and duties of agent and principal – Indian Partnership Act, 1932 – Nature and features of partnership – Rights, duties, and liabilities of partners – Types of partners – Dissolution of partnership firm – Legal implications of partnership in business.</td></tr>
<tr><td colspan="3">MODULE III: Consumer Protection and Competition Law 12 Hrs</td></tr>
<tr><td colspan="3">Consumer Protection Act, 2019 – Objectives and importance – Definitions: consumer,</td></tr>
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| | |
|---|---|
| defect, deficiency, and unfair trade practices – Consumer rights and responsibilities – Consumer dispute redressal mechanisms: District Commission, State Commission, and National Commission – Consumer protection in e-Business Administration – Competition Act, 2002 – Objectives and scope – Role and powers of Competition Commission of India – Anti-competitive agreements – Abuse of dominant position – Penalties and appellate mechanism – Importance of competition law for fair business practices. | |
| **MODULE IV: Intellectual Property Rights and Cyber Law** | **12 Hrs** |
| Intellectual Property Rights (IPR): meaning and importance in business – Types of IPR: patents, copyrights, trademarks, trade secrets, and geographical indications – Patent law: features, conditions for patentability, infringement, and remedies – Information Technology Act, 2000 – Objectives and scope – Cybercrimes: meaning and types (phishing, identity theft, cyber stalking) – Legal recognition of electronic records and digital signatures – Encryption and data security – Privacy and data protection issues – Offences and penalties under cyber law – Managerial challenges in the digital business environment. | |
| **MODULE 5: INSOLVENCY AND BANKRUPTCY LAW** | **12 Hrs** |
| Concept of insolvency and bankruptcy; relation between bankruptcy, insolvency, and liquidation; Introduction to IBC 2016.; Why its called Code and Not the Act? Objective of the Code; Intitutional Framework under the Code: Process under the Code | |

**SKILL DEVELOPMENT ACTIVITIES**

- Analysis of real-life business contract cases.
- Case studies on consumer disputes and competition law violations.
- Group discussion on intellectual property issues faced by startups.
- Presentation on cyber law challenges in e-Business Administration businesses.
- Case analysis on environmental compliance by corporate entities.

**REFERENCE BOOKS:**

1. N. D. Kapoor, Business Law, Sultan Chand & Sons.
2. M. C. Kuchhal & Vivek Kuchhal, Business Law, Vikas Publishing House.
3. P. C. Tulsian & Bharat Tulsian, Business Law, McGraw-Hill Education.
4. Avtar Singh, Business Law, Eastern Book Company.
5. R. K. Bangia, Business Law, Allahabad Law Agency.
6. S. S. Gulshan & G. K. Kapoor, Business Law including Company Law, New Age International.
7. A. K. Singh, Competition Law and Practice, LexisNexis.
8. B. L. Wadehra, Law Relating to Intellectual Property, Universal Law Publishing.
9. Suresh T. Viswanathan, Cyber Law – IT Act with Rules & Amendments, LexisNexis.
10. Shyam Divan & Armin Rosencranz, Environmental Law and Policy in India, Oxford University Press.

**Name of the Programme: Bachelor of Business Administration – B.B.A (Regular)**
**Paper: BBA- 5.3**
**Name of the Course: GST LAW & PRACTICE**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Understand the concept, structure, and framework of Goods and Services Tax (GST) in India.
- Familiarize students with important definitions, supply concepts, and GST procedures.
- Enable students to understand registration, levy, collection, and compliance requirements under GST law.
- Develop practical knowledge in time, place, and value of supply for goods and services.
- Equip students with the ability to compute GST liability, input tax credit, and file GST returns

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Explain the concept, need, constitutional background, and framework of GST in India.

CO 2.Identify and apply important GST definitions and supply concepts, including composite and mixed supply.

CO 3.Understand GST registration, levy, invoicing, reverse charge mechanism, and compliance procedures.

CO 4.Determine the time, place, and value of supply for goods and services under GST law.

CO 5.Apply input tax credit provisions and GST return filing procedures to compute GST liability.

## SYLLABUS

**MODULE 1: GST IN INDIA- AN INTRODUCTION 10 HRS**

The concept of tax and the objective for its levy, the concept of Direct and Indirect tax and the differences between the two types of taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Source Based Vs destination based taxation structure and its features. The need for GST in India, The historical background of GST in India, The framework of GST (Dual Model) and various benefits to be accrued from implementation of GST. The significant amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.

**MODULE NO. 2: IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST 10 HRS**

Definitions of: Goods, Services, Person, Business, Business Vertical, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Taxable Supplies,

Exempt Supply, Zero rated Supply.
Supply: Meaning- Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act- Composite supply, Mixed Supply, Taxability of Interstate supply and Intra state supply, Concept of Outward supply and Inward supply over Sales and Purchases. Illustrations on Composite and Mixed Supply

**MODULE NO. 3: PROCEDURE AND LEVY UNDER GST — 16 Hrs**

Registration under GST based on Turnover Limits. Casual registration; Levy and collection of CGST/SGST/IGST, Apportionment of GST between Centre and State, Composition levy, Reverse Charge Mechanism (RCM), Classification of rate of Taxes under GST and Composition scheme. Tax Invoice and essential elements in Invoice. GST Returns and other regular compliances. Illustrations on Apportionment of GST between Centre and State-Reverse Charge Mechanism

**MODULE NO. 4: Time, Place and Value of Supply — 14 Hrs**

Time of Supply for Goods/Services (Point of Tax) for both forward and reverse charge when consideration is received in money and when consideration other than money, residuary cases- Illustrations
Value of Supply to unrelated persons when price is the sole consideration of the supply, when supply to related party, Inclusions and exclusion from Value of supply, concept of Discount and its treatment- Determination of Transaction Value and Taxable Value of Supply of Goods and Services

**MODULE NO. 5: Input Tax Credit & Filing of Returns — 10 HRs**

Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value added tax system. Concept of Input tax credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Apportionment of credit and blocked credits, Availability of credit in special circumstances, availing and utilization of ITC- Illustrations
Definition of Returns, Concept of Electronic Credit Ledger, Electronic Cash Ledger, Brief introduction and contents in- Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9)- GST Network: Structure, Vision and Mission, Powers and Functions.

**SKILL DEVELOPMENT ACTIVITIES**

- Preparation of GST tax invoices with required elements.
- Practical problems on composite supply, mixed supply, and reverse charge mechanism.
- Case study on input tax credit eligibility and blocked credits.
- Preparation of GST computation statements showing CGST, SGST, and IGST.
- Demonstration of GST returns (GSTR-1, GSTR-3B, GSTR-9) using sample formats.

**REFERENCE BOOKS:**

1. Goods and Services Tax – Law and Practice-V. S. Datey, Taxmann Publications, 2023.
2. GST Made Simple-V. S. Datey, Taxmann Publications, 2022.
3. GST – Concepts and Applications-H. C. Mehrotra & Goyal, Sahitya Bhavan,

2021.
4. Goods and Services Tax (GST)-Singhania & Singhania, Taxmann Publications, 2024.
5. GST Ready Reckoner-Taxmann Editorial Board, Taxmann Publications, 2023.
6. Indirect Taxes – GST-B. B. Lal, Pearson Education, 2020.
7. GST Law and Practice-T. S. Grewal, Sultan Chand & Sons, 2022.
8. GST Acts and Rules (Bare Act)-Government of India, Latest Edition.

**Name of the Program: Bachelor of Business Administration- B.B.A (Regular)**
**Course Code: BBA-5.4**
**Name of the Course: Stocks and Commodity Market**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 3 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Describe the conceptual framework of stock and derivative markets.
- Elucidate the composition and structure of commodity markets.
- Differentiate between Futures, Forwards, options and its trading strategies. Classify the different types of orders, settlement and risks in the context of commodity trading.

**COURSE OUTCOMES:**

**On successful completion of the course, the students' will be able to**

**CO.1** Understand the architecture, operations, and significance of stock markets in the Indian economy.
**CO.2** Demonstrate familiarity with stock trading procedures, order types, demat accounts, and risk mitigation strategies.
**CO.3** Identify and evaluate commodity market structure, key participants, and major commodity exchanges in India.
**CO.4** Compare different trading instruments like equity shares, futures, and options and assess their relevance to investors.
**CO.5** Apply technical and analytical tools to interpret price movements, trends, and investment decisions.

**SYLLABUS**

**MODULE 1: EVOLUTION OF STOCK EXCHANGE — 12 Hrs**

History of Stock Market, Corporatization of Stock Exchange, De-Mutualization of Stock Exchanges, De-Materialization of Stocks – Concept of Demat Account -Evolution of market from ring-based trading to screen based VSAT Trading/Digital transformation of stock exchange and fintech applications. Stock Exchanges in India – NSE, BSE, Market Indices – NIFTY, SENSEX, Sectoral Indices.

**MODULE 2: FINANCIAL MARKETS OVERVIEW — 12 Hrs**

Introduction – Meaning of Financial Markets-Types of Markets – Capital Markets, Money Markets, Commodity Markets-Market Segments – Primary vs. Secondary Markets- Market Infrastructure Institutions – Depositories (NSDL, CDSL), Clearing Corporations: Clearing & Settlement (T+1). Bull & Bear Market.

**MODULE 3: STOCK MARKET OPERATIONS — 12 Hrs**

Types of Contracts: Delivery & Non-Delivery. Types of Markets: Cash Market &

| | |
|---|---|
| Derivatives. Speculation & Trading Mechanisms – Intra-day trading- Order Types. Equity Instruments– Exchange Traded Funds (ETFs), Debt Instruments – Government Securities, Corporate Bonds, Green Bonds.<br>Derivatives Market – Meaning of Derivatives, Concepts of Futures (Long & Short) and Options (Put & Call); Mark-to-Market (MTM) under Futures. Derivative as a tool of Hedging. | |
| **MODULE 4: COMMODITY MARKETS** | **12 Hrs** |
| Introduction – Meaning & Definition of Commodity Markets-Classification – Agricultural (Wheat, Cotton, Soybean) vs. Non-Agricultural (Gold, Crude Oil, Natural Gas)-Commodity Exchanges – Six Exchanges- MCX, NCDEX, NMCE, ICEX, ACE and UCE: Roles & Products Traded-Trading and Settlement – Spot vs Futures; Delivery Mechanisms; Price Discovery-Commodity Derivatives – Futures, Options; Hedging for Producers, Corporates, and Speculators. | |
| **MODULE 5: REGULATORY FRAMEWORK** | **12 Hrs** |
| Introduction to SEBI – functions of SEBI, Regulations on Insider Trading & Price Rigging, Takeover Code, LODR, -Risk Management Mechanisms – Margin Systems, VaR, Position Limits-Investor Protection – SCORES, IEPF, Grievance Redressal Mechanisms-Surveillance Systems – Role of Technology in Fraud Detection, AI/ML in Market Surveillance-Recent SEBI Amendments (2023-24) – ESG Disclosures, IPO Norm Reforms. | |
| **SKILL DEVELOPMENT** | |
| 1. List out types of investment avenues available in stock exchanges<br>2. Learners will also practice technical analysis with the help of relevant software.<br>3. Practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.<br>4. Calculate risk and return of commodities using price history available on Commodity exchanges websites.<br>5. Any other activities, which are relevant to the course. | |
| **BOOKS FOR REFERENCE:** | |
| 1. Pandian, P. (2018). Security analysis and portfolio management. Vikas Publishing House.<br>2. Madhumathi, R. (2019). Security analysis and portfolio management. Pearson (India).<br>3. Kevin, S. (2020). Security analysis and portfolio management. PHI Learning.<br>4. Singla, S. K. (2021-2022). Security analysis and portfolio management. Kalyani Publishers.<br>5. Chandra, P. (2022). Investment analysis and portfolio management. Tata McGraw Hill Education.<br>6. Venkataramana, K. (2022). Stock & commodity markets. SHBP.<br>7. Kulkarni, B. (2022). Commodity markets & derivatives. | |

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Finance ( Elective) BBA-5.5**
**Name of the Course: Investment & Portfolio Management**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Provide a comprehensive understanding of the investment environment and financial markets.
- Enable students to analyze the risk and return characteristics of various investment avenues.
- Develop competence in portfolio construction, diversification, and optimization.
- Introduce fundamental and technical approaches to security analysis.
- Equip students with techniques for portfolio evaluation, revision, and performance measurement.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

- **CO1:** Explain the investment environment and structure of financial markets.
- **CO2:** Measure and analyze risk and return of individual securities.
- **CO3:** Construct diversified portfolios using modern portfolio theory.
- **CO4:** Apply fundamental and technical analysis for security selection.
- **CO5:** Evaluate portfolio performance and recommend revision strategies.

**SYLLABUS**

**Module I: Investment Environment (12 Hours)**

Concept and objectives of investment – Distinction between investment, speculation, and gambling – Types of investors – Investment avenues: equity shares, bonds, mutual funds, and derivatives (introductory) – Financial markets: capital market and money market – Risk and return: meaning and types – Factors influencing investment decisions – Overview of the Indian investment scenario- Simple and compound return calculations – Basic problems on risk measurement.

**Module II: Risk and Return Analysis (12 Hours)**

Measurement of return – Holding period return – Expected return – Measurement of risk: variance and standard deviation – Relationship between risk and return – Systematic and unsystematic risk – Concept of risk premium- Problems on return calculations – Variance and standard deviation.

**Module III: Security Analysis (12 Hours)**

Meaning and scope of security analysis – Fundamental analysis: economic analysis, industry analysis, and company analysis – Overview of financial statement analysis – Technical analysis: assumptions, charts, trends, and indicators – Moving averages (introductory) – Efficient Market Hypothesis: weak, semi-strong, and strong forms-Basic valuation illustrations – Trend-based numerical problems.

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| **Module IV: Portfolio Theory** | **(12 Hours)** |
| Portfolio concept and its significance – Diversification and reduction of risk – Markowitz Modern Portfolio Theory: assumptions and limitations – Efficient frontier – Portfolio selection – Correlation and covariance – Two-asset portfolio analysis- Two-asset portfolio return – Portfolio risk calculation – Problems on correlation and covariance. | |
| **Module V: Portfolio Evaluation and Revision** | **(12 Hours)** |
| Need for portfolio evaluation – Portfolio performance evaluation – Risk-adjusted performance measures – Sharpe Ratio – Treynor Ratio – Jensen's Alpha – Portfolio revision – Portfolio rebalancing – Strategies for portfolio revision – Role of professional portfolio management services-Performance evaluation problems using Sharpe, Treynor, and Jensen measures. | |

**SKILL DEVELOPMENT ACTIVITIES**

- Analysis of historical price data to compute risk and return of securities.
- Construction of a hypothetical investment portfolio based on investor objectives.
- Evaluation of mutual fund performance using risk-adjusted measures.
- Case study analysis on diversification and portfolio rebalancing decisions.
- Group presentations on recent developments in investment and portfolio management.

**REFERENCE BOOKS:**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill Education.
2. Zvi Bodie, Alex Kane, and Alan J. Marcus, Investments, McGraw-Hill Education.
3. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, Cengage Learning.
4. Sharpe, Alexander, and Bailey, Investments, Prentice Hall.
5. SEBI publications and investor education materials.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Finance (Elective ) B.B.A-5.6**
**Name of the Course: CORPORATE VALUATION AND RESTRUCTURING**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Provide conceptual clarity on corporate valuation and its relevance in financial decision-making.
- Enable students to understand and apply different valuation approaches and techniques.
- Develop analytical skills for valuation in mergers, acquisitions, and restructuring situations.
- Familiarize students with various forms of corporate restructuring strategies.
- Create awareness of legal, regulatory, and ethical aspects of valuation and restructuring in India.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

- CO1: Explain concepts, objectives, and principles of corporate valuation.
- CO2: Apply different valuation methods to estimate business value.
- CO3: Analyze various forms of corporate restructuring strategies.
- CO4: Evaluate companies involved in mergers, acquisitions, and insolvency situations.
- CO5: Understand legal, reguatory, and ethical issues related to valuation and restructuring.

**SYLLABUS**

**Module I: Introduction to Corporate Valuation (12 Hours)**

Meaning and importance of corporate valuation – Objectives of valuation – Value versus price – Types of value: book value, market value, intrinsic value, fair value – Need for valuation in business decisions – Valuation process and key valuation drivers – Factors affecting corporate value – Overview of valuation standards and principles.

**Module II: Valuation Approaches and Methods (12 Hours)**

Asset-based valuation: Net Asset Value (NAV) method – Earnings-based valuation – Market-based valuation: comparable company approach and comparable transaction approach – Discounted Cash Flow (DCF) valuation – Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE) – Cost of capital – Weighted Average Cost of Capital (WACC) – Terminal value estimation- NAV valuation – DCF valuation – WACC calculation.

**Module III: Corporate Restructuring – Concepts and Types (12 Hours)**

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| Meaning and need for corporate restructuring – Forms of corporate restructuring – Financial restructuring – Operational restructuring – Strategic restructuring – Business expansion, contraction, and turnaround strategies – Divestment and disinvestment – Spin-offs and split-offs – Case studies on corporate restructuring. |
| **Module IV: Valuation in Mergers, Acquisitions, and Insolvency (12 Hours)** |
| Mergers and acquisitions: meaning, types, and motives – Valuation in mergers and acquisitions – Synergy valuation – Exchange ratio determination – Share swap valuation – Valuation of distressed companies – Introduction to Insolvency and Bankruptcy Code (IBC) – Fair value and liquidation value – Role of registered valuers – Due diligence process- Exchange ratio calculations – Synergy valuation illustrations. |
| **Module V: Legal, Regulatory, and Ethical Aspects of Valuation and Restructuring (12 Hours)** |
| Legal framework governing mergers and restructuring – Relevant provisions of the Companies Act – SEBI regulations related to mergers and acquisitions – Accounting standards applicable to business combinations – Tax implications of restructuring – Corporate governance issues – Ethical issues in valuation – Recent trends in corporate valuation and restructuring – Cross-border restructuring challenges. |

**SKILL DEVELOPMENT ACTIVITIES**

- Preparation of valuation reports for selected companies using NAV and DCF methods.
- Analysis of real-world merger or acquisition cases with focus on valuation and synergy.
- Computation of exchange ratios for hypothetical merger proposals.
- Case study analysis on corporate restructuring or insolvency proceedings.
- Group presentations on recent mergers, acquisitions, or restructuring trends in India.

**REFERENCE BOOKS:**

1. Aswath Damodaran, *Investment Valuation*, Wiley India.
2. Prasanna Chandra, *Financial Management: Theory and Practice*, McGraw-Hill Education.
3. Weston, Chung, and Hoag, *Mergers, Restructuring, and Corporate Control*, Pearson Education.
4. Brealey, Myers, and Allen, *Principles of Corporate Finance*, McGraw-Hill.
5. ICAI Publications on Valuation Standards.
6. SEBI, MCA, and IBBI notifications and reports.
7. Compendium of Terms in Financial Management – Concepts and Applications, Dr. Sushama Bavle, Taxmann Publications

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Marketing (Elective ) B.B.A-5.5**
**Name of the Course: CONSUMER BEHAVIOUR**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- To understand the determinants of consumer behaviour and the basics of marketing research.
- To develop an understanding of consumer decision making process,
- To analyze the marketing research process and emerging trends.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Understand the concept of consumer Behaviour and market research.
CO 2.Identify and factors affecting consumer behavior.
CO 3.Analyse the consumer decision process and models of consumer behavior
CO 4.Evaluate marketing communications, decision making models.
CO 5.Illustrate & classify the steps & process of marketing research.

## SYLLABUS

**Module I: Introduction of Consumers & Markets (14 Hours)**

Concept of Consumer- Meaning- Types of Consumers- Consumer v/s Customer- Markets- Meaning- Classification of Markets- Traditional and Digital Market Places- Consumer Behavior-Definition, Nature, Scope & Importance in marketing decision making- Role of Consumer Behavior- Product Planning-Branding- Promotion & Customer Relationship Management – Marketing Research- Meaning- Definition-Scope and Importance-Role of Marketing Research in Business decision making-Ethical issues in marketing research. Digital Consumer eco system, omnichannel, consumer experience- role of influencers in digital economy, consumer data platforms (CDP).

**Module II: Determinants of Consumer Behaviour (12 Hours)**

Diversity of Consumer Behaviour - Individual determinants of Consumer Behaviour - Psychological Determinants-Motivation-Perception-Learning- Attitude- Beliefs- Personal Determinants-Age & Life-Cycle Stage-Occupation- Income- Life Style-Personality- Self Concept-Social & Cultural Determinants- Family influences- Reference Groups- Opinion-leaders-Culture-Sub-Culture-Social Class

**Module III: Consumer Buying Process (12 Hours)**

Consumer Buying Behaviour- Meaning and Types- Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation – Purchase Selection – Post purchase Behaviour-Buyer Remorse, cognitive dissonance- Factors influencing Buying Decision- Role of Marketers at each stage of the Buying Process.

| Module IV: Marketing Research Process and Applications (12 Hours) |
|---|
| Marketing Research Process-Problem Identification- Research Design- Sampling Techniques- Data Collection-Data Analysis, Interpretation and Report Preparation- Research Design- Sampling Methods and Tools- Data Analysis and Interpretation- Basics of Qualitative and Quantitative Analysis Application of Marketing Research- Product Development-Pricing Decision- Promotion Strategies'- Market Segmentation- Customer Satisfaction and Retention- Role of Marketing Research in Strategic Planning and Competitive Advantage. |
| **Module V: Emerging Trends in Consumer Behaviour & Marketing Research (10 Hours)** |
| New-Age Consumers: Mobile-first Consumers - Digital Consumers - Generation Z & Alpha Consumers - Consumer Empowerment and Co-creation - Experience Economy and Customer Experience (CX) Management - Role of Artificial Intelligence (AI) in Consumer Behaviour.<br>Trends in Marketing Research: Shift from Traditional to Digital & Real-time Marketing Research - Ethical Challenges in Digital Marketing Research - Use of AI, Chatbots, Data Privacy, Consumer Consent and automation in Marketing Research: Meaning & Benefits - Role of Marketing Research in Personalization & CRM. |

**SKILL DEVELOPMENT ACTIVITIES**

- Design a questionnaire to study consumer preferences and buying behavior for selected products or services.
- Conduct field observation in physical or digital marketplaces to analyses consumer buying patterns and decision-making behavior.
- Collect and analyses customer feedback to measure satisfaction levels and identify factors influencing repeat purchase.
- Segment a selected market using demographic, psychographic, and behavioral variables and present findings.
- Undertake a small research project involving problem identification, data collection, analysis, and interpretation to support marketing decisions.

**REFERENCE BOOKS:**

1. Schiffman, L. G. and Kanuk, L. L., Consumer Behaviour, Pearson Education.
2. Solomon, M. R., Consumer Behaviour: Buying, Having, and Being, Pearson Education.
3. Loudon, D. L. and Della Bitta, A. J., Consumer Behaviour, McGraw-Hill Education.
4. Engel, J. F., Blackwell, R. D., and Miniard, P. W., Consumer Behaviour, Cengage Learning.
5. Kotler, P. and Keller, K. L., Marketing Management, Pearson Education.

**Name of the Program: Bachelor of Business Administration (B.B.A)– (Regular)**
**Elective: Marketing (Elective) B.B.A:5.6**
**Name of the Course: Product & Brand Management**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hrs. | 60 Hrs |

**PEDAGOGY:**
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

**Course Learning Objectives:**

- To build a strong understanding of product planning, development, and management decisions in competitive markets.
- To analyze brand creation, positioning, and brand equity from a managerial perspective.
- To apply product life cycle, portfolio, and innovation strategies to real business situations.
- To explore contemporary branding practices, digital innovation, and sustainability-led brand building.

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

1. Understand key concepts and frameworks of product and brand management.
2. Analyze product life cycle and portfolio analysis tools to managerial decision-making.
3. Examine brand equity, brand identity, and positioning strategies of firms.
4. Evaluate contemporary branding challenges in digital and dynamic environments.
5. Develop effective product and branding strategies for competitive markets.

**Module 1: Product Management** **12 HOURS**

Meaning and classification of products - Evolution of the product concept – Tangible and intangible products – Goods, services, and hybrid products - product levels and customer value proposition - product mix and product line decisions - new product development (NPD) process - innovation management -Introduction to Design Thinking – Meaning and significance.

**Module 2: Product Life Cycle & Portfolio Strategies** **12 HOURS**

Product Life Cycle stages and strategic implications - pricing, promotion, and distribution strategies across PLC stages - product portfolio analysis using BCG and GE matrices - managing product cannibalization and obsolescence - real-world examples from FMCG and technology sectors. Product Modification & Repositioning strategies.

**Module 3: Brand Management** **12 HOURS**

Meaning and concept of brand – Evolution of branding – Difference between product and brand – Importance of branding in marketing – Types of brands: manufacturer brands, private brands, service brands, and digital brands - Brand identity and brand image - brand positioning strategies - Brand personality and brand associations –

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| Brand elements: brand name, logo, symbol, tagline, and packaging. | |
| **Module 4: Brand Equity and Brand Strategy** | **12 HOURS** |
| Brand equity: Meaning and importance of brand equity – Sources of brand equity – Customer-Based Brand Equity (CBBE) model – Brand awareness, brand loyalty, perceived quality, and brand associations co-branding and alliances - brand revitalization and turnaround strategies - Brand life cycle - managing brand crises in the age of social media. | |
| **Module 5: Contemporary Branding** | **12 HOURS** |
| Digital and mobile consumers - online and Omni channel buying behaviour - ethical, green, and responsible consumption - Influencer marketing - concept of Neuromarketing - Content marketing, Green Branding, ethical Branding and brand storytelling – Online brand commModuleies – Brand reputation and crisis management – ethical issues in Branding | |

**Skill Development**

- Conduct a comprehensive brand audit of a selected brand
- Design and present a new product concept using design thinking tools
- Perform a PLC and portfolio analysis of an FMCG or technology product
- Develop a brand positioning map and value proposition statement

**RECOMENDED BOOKS**

1. Ramaswamy, V. S. & Namakumari, S - Marketing Management: Planning, Implementation and Control, Macmillan India
2. Chunawalla, S. A. Product Management, Himalaya Publishing House
3. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. Marketing Management (Latest Indian Edition), Pearson Education.
4. Keller, K. L. Strategic Brand Management: Building, Measuring, and Managing Brand Equity (5th / Latest Edition), Pearson.
5. Ulrich, K. T., & Eppinger, S. D. Product Design and Development, McGraw-Hill Education.
6. Lehmann, D. R., & Winer, R. S. Product Management, McGraw-Hill Education.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Human Resource (Elective ) B.B.A-5.5**
**Name of the Course: Human Resource Development**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Develop a comprehensive understanding of Human Resource Development as a strategic function.
- Equip students with knowledge of training, learning, and performance development systems.
- Enable application of HRD tools for employee growth and organizational effectiveness.
- Provide insights into career development, talent management, and succession planning.
- Prepare students to design and evaluate HRD interventions in dynamic organizational environments.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

- CO1: Explain the concepts, scope, and strategic role of Human Resource Development.
- CO2: Design and evaluate training and learning programmes for organizational needs.
- CO3: Apply performance management and potential development tools effectively.
- CO4: Analyze career development, talent management, and employee engagement practices.
- CO5: Assess organizational development interventions and emerging HRD trends.

## SYLLABUS

**Module I: Introduction to Human Resource Development (12 Hours)**

Human Resource Development: meaning, definition, and evolution – HRD philosophy and objectives – Scope and significance of HRD in modern organizations – HRD as a subsystem of Human Resource Management – HRD functions and processes – HRD climate and organizational culture – Role of HRD in employee competence, commitment, and culture – Strategic importance of HRD – HRD challenges in Indian and global organizations.

**Module II: Training, Learning, and Development Systems (12 Hours)**

Training and development: concepts and objectives – Difference between training, development, and learning – Training needs analysis: organizational, task, and individual analysis – Designing training programmes – On-the-job and off-the-job training methods – Management and executive development programmes – Learning organizations – Evaluation of training effectiveness – Kirkpatrick's four-level model – Role of digital learning, e-learning, and learning management systems (LMS).

**Module III: Performance Management and Potential Development (12 Hours)**

Performance management system: concept and process – Performance planning, monitoring, and review – Traditional and modern performance appraisal methods – 360-degree appraisal – Assessment centers – Potential appraisal – Feedback and performance counseling – Linking performance appraisal with training, career development, and rewards – Ethical issues and appraisal biases – Role of HRD in continuous performance improvement.

**Module IV: Career Development & Talent Management (12 Hours)**

Career planning and development: meaning and importance – Career stages and career paths – Career development models – Role of HRD in career planning – Succession planning: objectives and process – Talent management and high-potential employee development – Employee engagement: concept and drivers – Retention strategies – Work–life balance initiatives – Role of HRD in employee well-being and organizational sustainability.

**Module V: Organizational Development and Emerging HRD Practices (12 Hours)**

Organizational development (OD): concept, objectives, and characteristics – OD interventions – Role of HRD in organizational change – Managing resistance to change – Change management models – Learning organization and knowledge management – HRD analytics (introductory) – HRD in the digital era – Diversity, equity, and inclusion (DEI) initiatives – Emerging trends and future challenges in HRD.

**SKILL DEVELOPMENT ACTIVITIES**

- Identification and analysis of training needs for a specific job role or organization.
- Design of a structured training programme with learning objectives and evaluation criteria.
- Case study analysis on performance management or talent development practices.
- Preparation of an individual career development and succession plan.
- Group presentation on organizational change, employee engagement, or HRD best practices in Indian companies.

**REFERENCE BOOKS:**

1. T. V. Rao, Human Resource Development, Sage Publications.
2. Udai Pareek, Training Instruments in HRD and OD, Tata McGraw-Hill.
3. Raymond A. Noe, Employee Training and Development, McGraw-Hill Education.
4. Gary Dessler, Human Resource Management, Pearson Education (HRD-related chapters).
5. K. Aswathappa, Human Resource Management, McGraw-Hill Education.
6. SHRM & NHRDN Reports on training, talent management, and HRD practices.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Human Resource (Elective ) B.B.A-5.6**
**Name of the Course: Strategic Human Resource Management**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Provide a strategic perspective of Human Resource Management in modern organizations.
- Enable students to understand alignment between business strategy and HR strategy.
- Develop analytical ability to design and evaluate strategic HR practices.
- Familiarize learners with strategic talent management, performance, and reward systems.
- Examine contemporary challenges and emerging trends in Strategic HRM.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

- CO1: Explain the strategic role of HRM in achieving organizational objectives.
- CO2: Design strategic HR plans aligned with business strategies.
- CO3: Analyze performance management and compensation systems from a strategic perspective.
- CO4: Apply strategic approaches to talent management and leadership development.
- CO5: Evaluate emerging issues and trends affecting Strategic HRM.

## SYLLABUS

**Module I: Introduction to Strategic Human Resource Management (12 Hours)**

Strategic Human Resource Management: meaning, definition, and evolution – Traditional HRM vs Strategic HRM – Levels of strategy: corporate, business, and functional – Strategic role of HR in organizational success – HR as a strategic partner – HR strategy and competitive advantage – Resource-Based View (RBV) and core competencies – Best-fit and best-practice approaches to SHRM – Strategic alignment of HR policies – SHRM in Indian and global business environment.

**Module II: Strategic Human Resource Planning and Talent Acquisition (12 Hours)**

Strategic human resource planning: concept and importance – Workforce planning and forecasting techniques – Demand and supply analysis – Environmental scanning and strategic workforce analytics – Talent acquisition strategy – Employer branding and employee value proposition (EVP) – Strategic recruitment and selection – Competency mapping and competency-based hiring – Strategic onboarding and socialization – Role of technology, HRIS, and AI in talent acquisition – Challenges in strategic staffing.

**Module III: Strategic Performance Management and Compensation Systems (12 Hours)**

Strategic performance management: concept and process – Linking individual, team, and organizational performance – Goal alignment and performance planning – Key Performance Indicators (KPIs) – Balanced Scorecard approach (introductory) – Strategic performance appraisal systems – Continuous performance management – Strategic

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| compensation management – Pay-for-performance – Variable pay and incentive schemes – Executive compensation – Ethical and governance issues in performance and reward systems. |
| **Module IV: Strategic Learning, Development, and Talent Management (12 Hours)** |
| Strategic training and development – Learning and development strategy – Leadership development programmes – Management and executive development – Succession planning and leadership pipeline – Talent management framework – Identification and development of high-potential employees – Employee engagement strategies – Retention management – Career management from a strategic perspective – Role of HR analytics in talent development and workforce decisions. |
| **Module V: Strategic HR Issues and Emerging Trends (12 Hours)** |
| Strategic role of HR in organizational change and transformation – Change management models – Managing resistance to change – Strategic organizational development – Strategic industrial relations and employee relations – Managing diversity, equity, and inclusion (DEI) – Corporate governance and ethics in HR – Digital HR and HR technology – Strategic workforce agility – Future trends in Strategic HRM – SHRM challenges in a global and digital economy. |

**SKILL DEVELOPMENT ACTIVITIES**

- Preparation of a strategic HR plan for a selected organization.
- Case study analysis on HR strategy and competitive advantage.
- Competency mapping for key managerial roles.
- Design of a performance-linked reward system.
- Group presentation on strategic HR practices in leading Indian and multinational companies.

**REFERENCE BOOKS:**

1. Michael Armstrong, Strategic Human Resource Management, Kogan Page.
2. Charles R. Greer, Strategic Human Resource Management, Pearson Education.
3. Gary Dessler, Human Resource Management, Pearson Education.
4. K. Aswathappa, Human Resource Management, McGraw-Hill Education.
5. Schuler, R. S. and Jackson, S. E., Strategic Human Resource Management, Wiley.
6. SHRM, NHRDN, and CIPD reports on strategic HR practices.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Data Analytics (Elective ) B.B.A-5.5**
**Name of the Course: Big Data Analytics**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES**:

- Students to the concepts, characteristics, and importance of Big Data in business decision-making.
- Enable understanding of Big Data ecosystem, architecture, and data processing frameworks.
- Develop analytical thinking to apply Big Data techniques in business, finance, marketing, and operations.
- Familiarize learners with Big Data tools and platforms at a conceptual and application level.
- Create awareness of ethical, security, and governance issues related to Big Data analytics.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1. Explain the concepts, characteristics, and business value of Big Data.
CO 2. Understand Big Data architecture and ecosystem components.
CO 3. Identify Big Data tools and analytics techniques used in business applications.
CO 4. Analyze business problems using Big Data analytics concepts and case studies.
CO 5.Assess governance, security, ethical, and emerging issues in Big Data analytics.

## SYLLABUS

**Module I: Introduction to Big Data (12 Hours)**

Meaning and definition of Big Data – Evolution of data and data explosion – Characteristics of Big Data (Volume, Velocity, Variety, Veracity, Value) – Types of Big Data: structured, semi-structured, and unstructured data – Traditional data processing vs Big Data processing – Need for Big Data analytics in business – Big Data applications in finance, marketing, HR, healthcare, and e-Business Administration – Business value of Big Data..

**Module II: Big Data Ecosystem and Architecture (12 Hours)**

Big Data ecosystem – Components of Big Data architecture – Distributed computing concepts – Introduction to Hadoop framework – Hadoop architecture – HDFS (Hadoop Distributed File System): features and advantages – MapReduce: concept and working (introductory) – Role of cloud computing in Big Data – Overview of Big Data platforms and services.

**Module III: Big Data Analytics Tools and Techniques (12 Hours)**

Introduction to Big Data analytics tools – Overview of Apache Spark – Batch processing vs stream processing – Data ingestion tools (conceptual): Sqoop, Flume, Kafka – Data

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| storage solutions: NoSQL databases (MongoDB, Cassandra – overview) – Big Data analytics workflow – Descriptive, diagnostic, and predictive analytics in Big Data – Visualization of Big Data insights (conceptual). |
| **Module IV: Business Applications of Big Data Analytics (12 Hours)** |
| Big Data analytics in marketing: customer segmentation, personalization, and sentiment analysis – Big Data in finance: fraud detection, risk analytics, and algorithmic trading (conceptual) – Big Data in human resource analytics – Big Data in operations and supply chain management – Social media analytics – Real-time analytics and decision-making – Case studies of Big Data applications in Indian and global organizations. |
| **Module V: Governance, Security, and Emerging Trends in Big Data (12 Hours)** |
| Big Data governance – Data quality and data management – Data privacy and security issues – Ethical issues in Big Data analytics – Regulatory framework related to data protection – Big Data analytics and artificial intelligence – Machine learning and Big Data (overview) – Future trends in Big Data analytics – Challenges in implementing Big Data solutions – Career opportunities in Big Data analytics. |

**SKILL DEVELOPMENT ACTIVITIES**

- Analysis of real-world Big Data use cases from finance, marketing, and e-Business Administration sectors.
- Preparation of a simple Big Data architecture diagram for a business scenario.
- Case study presentation on Big Data-driven decision-making in leading organizations.
- Exploration of publicly available Big Data sources and datasets.
- Group discussion on ethical and privacy challenges in Big Data analytics..

**REFERENCE BOOKS:**

1. Seema Acharya and Subhashini Chellappan, *Big Data Analytics*, Wiley India.
2. Viktor Mayer-Schönberger and Kenneth Cukier, *Big Data: A Revolution That Will Transform How We Live, Work, and Think*, Eamon Dolan.
3. Tom White, *Hadoop: The Definitive Guide*, O'Reilly Media.
4. Anand Rajaraman and Jeffrey Ullman, *Mining of Massive Datasets*, Cambridge University Press.
5. McKinsey Global Institute and World Economic Forum reports on Big Data and analytics.

| Name of the Programme: Bachelor of Business Administration B.B.A (Regular)<br>Paper: Data Analytics (Elective ) B.B.A-5.6<br>Name of the Course: Marketing Analytics | | |
|---|---|---|
| **Course Credits** | **No. of Hours Per Week** | **Total No. of Teaching Hours** |
| **4** | **4** | **60** |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES**:

- Provide students with an understanding of analytics-driven marketing decision-making.
- Enable learners to analyze customer data and market performance using analytical tools.
- Develop skills to measure and improve marketing effectiveness and ROI.
- Familiarize students with digital, social media, and customer analytics.
- Apply marketing analytics concepts to real-world business and marketing problems.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

- **CO1:** Explain the role and importance of marketing analytics in business decisions.
- **CO2:** Analyze customer and market data for segmentation and targeting.
- **CO3:** Measure marketing performance and evaluate campaign effectiveness.
- **CO4:** Apply digital and social media analytics concepts to marketing strategies.
- **CO5:** Assess ethical issues and emerging trends in marketing analytics.

## SYLLABUS

**Module I: Introduction to Marketing Analytics (12 Hours)**

Meaning and scope of marketing analytics – Evolution from traditional marketing research to marketing analytics – Role of data in marketing decisions – Types of marketing data – Marketing metrics and KPIs – Descriptive, diagnostic, predictive, and prescriptive analytics in marketing – Data-driven marketing strategy – Applications of marketing analytics in product, pricing, promotion, and distribution decisions.

**Module II: Customer and Market Analytics (12 Hours)**

Customer data and sources – Customer segmentation and targeting – Demographic, geographic, psychographic, and behavioral segmentation – Customer lifetime value (CLV) – Customer acquisition and retention analytics – Churn analysis (conceptual) – Market basket analysis (introductory) – Customer satisfaction and loyalty measurement – Net Promoter Score (NPS).

**Module III: Marketing Performance and Pricing Analytics (12 Hours)**

Marketing performance measurement – Sales analytics – Market share analysis – Campaign effectiveness analysis – Marketing ROI – Pricing analytics – Price sensitivity and elasticity – Promotional analytics – Demand forecasting (introductory) – Dashboard-based performance monitoring.

**Module IV: Digital and Social Media Analytics (12 Hours)**

Digital marketing metrics – Website analytics: traffic, conversion, and bounce rate – Search engine analytics – Social media analytics: engagement, reach, impressions – Content analytics – Influencer marketing analytics – Online advertising analytics – Email marketing analytics – Tools overview: Google Analytics, social media dashboards (conceptual).

**Module V: Advanced Applications, Ethics, and Emerging Trends (12 Hours)**

Predictive analytics in marketing (introductory) – Recommendation systems (conceptual) – AI and machine learning in marketing analytics (overview) – Marketing automation – Personalization and customer experience analytics – Data privacy and ethical issues in marketing analytics – Regulatory aspects of data usage – Emerging trends and future of marketing analytics – Case studies of analytics-driven marketing success.

**SKILL DEVELOPMENT ACTIVITIES**

- Analysis of customer data to create segmentation profiles.
- Evaluation of a digital marketing campaign using performance metrics.
- Preparation of a simple marketing analytics dashboard (Excel / Google Sheets).
- Case study analysis of analytics-driven marketing strategies.
- Group presentation on emerging tools and trends in marketing analytics.

**REFERENCE BOOKS:**

1. Winston, W. L., *Marketing Analytics*, Wiley India.
2. Jeffery, M., *Data-Driven Marketing*, Wiley.
3. Kotler, P. and Keller, K. L., *Marketing Management*, Pearson Education (Analytics chapters).
4. Hair, J. F. et al., *Marketing Research*, McGraw-Hill Education.
5. McKinsey, Deloitte, and Google reports on marketing analytics and digital marketing.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Job Skill 3 ITR**
**Name of the Course: TDS & ITR Filing**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 2 | 3 | 45 |

**PEDAGOGY**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES**

- Introduce students to PAN provisions and Income Tax e-Filing portal operations.
- Enable learners to understand ITR forms, types of returns, and due dates.
- Provide practical knowledge of TDS provisions, advance tax, and TDS returns.
- Develop hands-on skills in online filing of ITRs and TDS returns.
- Equip students with digital compliance skills required for accounting and taxation careers.

**COURSE OUTCOMES**

**Upon successful completion of the course, the students will be able to**

CO 1. Apply procedures relating to PAN application, correction, Aadhaar linking, and portal registration.

CO 2. Identify the appropriate ITR form, file different types of returns, and understand penalties and interest.

CO 3. Apply TDS provisions and advance tax concepts and prepare required TDS returns and certificates.

CO 4. Perform online filing of ITRs and TDS returns using the Income Tax e-Filing portal.

## SYLLABUS

**MODULE 1: Introduction to PAN & Income Tax E-Filing Portal — 10 Hrs**

Permanent Account Number (PAN) Introduction-Meaning-Details in PAN- Structure of PAN Number- Utility of PAN- Transactions in which quoting of PAN is mandatory – Eligible Person Sec 262(1) -Application for PAN Online/Offline -Get New e-PAN - Download e-PAN - Corrections in PAN -Linking of PAN & Aadhaar Sec 261 & 262 – Registering PAN in E-filing portal

**MODULE NO. 2: E-Filing of ITRs — 10 Hrs**

Income Tax Returns (ITR) -E-filing 263(2) –Requirement of filing ITR [Section 263(1)]- due date of filing of ITR. Applicability of Form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 & ITR-7 – Types of Returns: Original Return Sec. 263(1), Revised Return Sec. 263(5), Belated Return Sec. 263(4) , Updated Returns Sec. 263(6), Defective Return Sec. 264 & Provisions Relating to Updated Returns including Interest and Penalties.

**MODULE NO. 3: TDS and e-Filing of TDS Returns — 10 Hrs**

Introduction to the concept of TDS- Applicability of TDS Sec 393-Advance Tax-provisions in brief relating to advance payment of tax- Quarterly Filing of TDS returns- Prescribed forms for filing of TDS returns (138, 140, 141)-Acknowledgement for TDS Form 130, 131,132-Exemption from TDS – Form 128 & 121

| **MODULE NO. 4: E-Filing -Lab Activity** | **15 Hrs** |
|---|---|
| Practical exposure to the Income Tax e-Filing Portal covering PAN services, Income Tax Return (ITR) filing, TDS compliance, and electronic submission of returns using sample data. | |

**LAB ACTIVITIES**

1. Create a taxpayer profile by registering on the Income Tax e-Filing Portal and perform PAN-related services such as e-PAN download, PAN correction, and PAN–Aadhaar linking (using demo/sample data).
2. Prepare and file an Income Tax Return (ITR) by identifying the appropriate ITR form (ITR-1 to ITR-7) and filing an Original, Revised, Belated, or Updated Return using a case study.
3. Prepare and e-file a quarterly TDS return using the prescribed forms (Forms 138, 140, and 141) and generate the TDS acknowledgement

**REFERENCE BOOKS:**

1. Students' Guide to Income Tax-*Vinod K. Singhania & Kapil Singhania*, Taxmann Publications, 2024.
2. Income Tax Law and Practice-*H. C. Mehrotra & S. P. Goyal*, Sahitya Bhavan, 2023.
3. Direct Taxes – Law and Practice-*B. B. Lal*, Pearson Education, 2022.
4. Taxation – Theory, Practice and Planning-*Girish Ahuja & Ravi Gupta*, Wolters Kluwer, 2023.
5. Practical Approach to Income Tax-*Dinkar Pagare*, Sultan Chand & Sons, 2022.
6. Income Tax Ready Reckoner-*Taxmann Editorial Board*, Taxmann Publications, 2024.
7. Income Tax Act, 1961 (Bare Act)-*Government of India*, Latest Edition.
8. Official Income Tax e-Filing Portal – User Manuals & FAQs-*Income Tax Department, Government of India*, Latest Updates.

# VI SEMESTER

| **Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**<br>**Paper: BBA-6.1**<br>**Name of the Course: FinTech and Digital Finance** | | |
|---|---|---|
| **Course Credits** | **No. of Hours Per Week** | **Total No. of Teaching Hours** |
| **4** | **4** | **60** |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Provide a comprehensive understanding of the digital financial ecosystem and its evolution.
- Familiarize students with digital payment systems, platforms, and transaction mechanisms.
- Explain digital lending, credit assessment, and InsurTech models in modern finance.
- Develop knowledge of WealthTech, capital markets, and robo-advisory services.
- Create awareness about regulatory, ethical, and future challenges in digital finance.
- Equip students with conceptual and practical insights relevant to FinTech careers.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Explain the structure and functioning of the digital financial ecosystem.
CO 2.Analyze digital payment systems and transaction mechanisms.
CO 3.Understand digital lending models, credit assessment techniques, and InsurTech innovations.
CO 4.Evaluate WealthTech platforms, robo-advisory services, and digital capital market operations.
CO 5.Interpret regulatory, ethical, and consumer protection issues in digital finance.
CO 6.Identify emerging trends and career opportunities in the FinTech sector.

## SYLLABUS

**Module 1: Digital Financial Ecosystem (12 Hours)**

Evolution of digital finance – Digital financial services vs traditional finance – FinTech ecosystem participants: banks, NBFCs, FinTech startups, BigTech firms – Platform-based finance – Open banking and API economy – Embedded finance – Digital customer journey – Role of data and analytics in digital finance – FinTech business models.

**Module 2: Digital Payments and Transaction Systems (12 Hours)**

Digital payment instruments: UPI, IMPS, NEFT, RTGS, cards, wallets – QR-based payments – Buy Now Pay Later (BNPL) models – Cross-border digital payments – Payment gateways and aggregators – Settlement and reconciliation – Transaction security and fraud risks – Customer dispute resolution – Case studies of Indian payment platforms.

**Module 3: Digital Lending, Credit Assessment, and InsurTech (12 Hours)**

| |
|---|
| Digital lending models – Peer-to-peer lending – Marketplace lending – Credit scoring using alternative data – AI-based credit assessment (conceptual) – Loan lifecycle management – Digital onboarding and e-KYC – InsurTech platforms – Usage-based insurance – Claims automation – Risk management in digital lending and insurance. |
| **Module 4: WealthTech, Capital Markets, and Robo Advisory (12 Hours)** |
| Digital investment platforms – Online stock trading and mutual fund platforms – Robo-advisory models – Portfolio rebalancing and goal-based investing – Algorithmic trading (conceptual) – Digital IPOs and online capital raising – Risk profiling and suitability – Investor protection in digital markets. |
| **Module 5: Regulation, Ethics, and Future of Digital Finance (12 Hours)** |
| Regulatory framework for digital finance in India – Role of RBI, SEBI, IRDAI – Data privacy and cyber security – Consumer protection and grievance redressal – Ethical issues in AI-driven finance – Financial inclusion and digital divide – Green and sustainable FinTech – Future trends and FinTech careers. |

**SKILL DEVELOPMENT ACTIVITIES**

- Understanding of FinTech platforms and digital financial services
- Ability to analyze digital payment and lending models
- Awareness of risk, security, and regulatory compliance
- Analytical skills related to digital investment and wealth management
- Practical exposure to real-world FinTech case studies
- Career-oriented knowledge for roles in banking, FinTech startups, and financial services

**REFERENCE BOOKS:**

1. Gomber, P., Koch, J. A., & Siering, M., Digital Finance, Springer.
2. Arner, D. W., Barberis, J., & Buckley, R. P., The Evolution of FinTech, Georgetown Journal.
3. RBI Publications on Digital Payments and FinTech.
4. SEBI Investor Education Material.
5. Accenture and World Economic Forum Reports on FinTech.
6. IIBF Study Material on Digital Banking and Payments.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: BBA- 6.2**
**Name of the Course: INTERNATIONAL BUSINESS**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- To provide a comprehensive understanding of the concepts, scope, and importance of international business in the global economy.
- To familiarize students with the international trade theories, policies, and global economic environment.
- To develop awareness of cultural, political, legal, and economic factors influencing international business operations.
- To equip students with knowledge of international market entry strategies and global competitive dynamics.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1. To analyze the impact of global economic, political, and legal environments on international business decisions.
CO 2. To apply international trade theories to evaluate trade patterns and policy implications.
CO 3. To examine the role of culture and ethics in international business management.
CO 4. To assess different international market entry modes and global business strategies.
CO 5.To interpret foreign trade procedures, documentation, and international payment systems.

## SYLLABUS

**Module 1: Introduction to International Business** **10 HOURS**

Introduction- Meaning and definition of international business, need, Nature, importance and scope of international business, International theories, differences between Domestic and international trade, stages of internationalization, Digital Globalisation, AI in International Business ,Mode of entry into international business - Framework for analyzing international business.

**Module 2: Globalization** **14 HOURS**

Globalization- Meaning, features, essential conditions favoring globalization, challenges to globalization, MNCs, TNCs - Meaning, features, merits and demerits; Technology transfer - meaning and issues in technology transfer. World economic and trading situation; International economic institutions and agreements – WTO, UNCAD, IMF, World Bank; Generalized system of preferences, GSTP; International commodity agreements. Geopolitical Risk in Global Trade.

**Module 3: Regional Integration** **12 HOURS**

Regional integration- Meaning, Objectives and functions of Regional Integration, Preferential Trade Area (PTA) Free Trade Area (FTA), Customs Union, Common Market, Economic Union Monetary Union and Political Union - EU, NAFTA, SAARC, BIMSTEC, BRICS. Cross Border E Commerce, Global Fintech and Digital Payments.

| **Module 4: Foreign Investment** | **12 HOURS** |
|---|---|
| Capital flows – types and theories of foreign investment; foreign investment flows and barriers. Foreign Direct Investment (FDI), contract manufacturing, turnkey projects, management contracts, wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments. Blockchain in Global Markets, ESG Investments. | |
| **Module 5: International Business Environment and culture** | **12 HOURS** |
| Internal and External environment - Economic environment, Political environment, Demographic environment, Social and Cultural environment, Meaning and scope of culture, Green Supply chain Management, Culture and civilization, Components of culture: values, beliefs, norms, customs, Cultural environment and international business, Importance of cultural awareness in a globalized world Technological and Natural environment. | |

**SKILL DEVELOPMENT ACTIVITIES**

- why firms go international, how they differ from domestic businesses, and how companies choose entry modes into international markets

  **Scenario: An Indian Spice Manufacturer**

  *A small Indian spice company operating only in Karnataka is planning to sell its products in foreign markets due to increasing domestic competition and growing demand for Indian spices abroad.*
- Activity to make students understand globalization in practice by identifying the role of MNCs/TNCs, technology transfer, and international economic institutions using a familiar global brand.

  **Scenario: A Global Smartphone Company**

  *A global smartphone company (e.g., Samsung / Apple / Xiaomi) operates in many countries, manufactures in India, sources components globally, and sells products worldwide.*
- Exercise to understand different types of foreign investment, identify barriers to foreign investment, and select an appropriate investment mode based on a given business situation

  **Scenario: An Overseas Electric Vehicle (EV) Company Entering India**

  *A foreign electric vehicle manufacturer wants to enter the Indian market but is unsure about the best mode of foreign investment due to high costs, regulatory barriers, and market uncertainty.*

**REFERENCE BOOKS:**

1. Adhikary, Manab, Global Business Management, Macmillan, New Delhi.
2. Bhattacharya.B, Going International Response Strategies for Indian Sector, Wheeler Publishing Co, New Delhi.
3. Black And Sundaram, International Business Environment, Prentice Hall Of India, New Delhi.
4. Gosh, Biswanath, Economic Environment of Business, South Asia Book, New Delhi.
5. Aswathappa, International Business, Tata Mc Graw Hill Publications, New Delhi.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: BBA-6.3**
**Name of the Course: METHODS OF COSTING**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Provide practical knowledge of various costing methods used in manufacturing and service organizations.
- Enable students to determine, allocate, and control costs for managerial decision-making.
- Develop skills to prepare and interpret cost statements under different costing systems.
- Familiarize students with industry-specific costing practices.
- Apply costing information for planning, control, and performance evaluation.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO.1 Apply various costing methods (job costing, batch costing, contract costing, process costing, by-product costing, and transport costing) to different types of businesses and industries.

CO.2 Determine Module costs for different production methods (job, batch, process) and assess their impact on pricing, profitability, and decision-making.

CO.3 Understand the implications of by-products and allocate appropriate costs and revenues to ensure accurate financial reporting.

CO.4 Develop practical skills in applying costing methods through case studies, exercises, and real-world examples to support decision-making in diverse business environments.

CO.5 Make informed cost-related decisions that support business strategy, financial reporting, and operational efficiency, improving overall organizational performance

## SYLLABUS

**MODULE I: Cost Determination and Cost Control Techniques 12 Hrs**

Meaning and importance of cost determination – Role of cost information in planning, pricing, and managerial decision-making – Allocation and apportionment of overheads (introductory) – Absorption of overheads (conceptual) – Departmental costing: concept and objectives – Allocation of service department costs (introductory) – Over-absorption and under-absorption of overheads: meaning and causes – Importance of cost control – Cost control techniques used in business organizations – Managerial relevance of cost information. Simple problems on overhead allocation and absorption.

**MODULE II: Job and Batch Costing 12Hrs**

**Job Costing**

Meaning and features of job costing – Applicability in manufacturing and service industries – Advantages and limitations – Job cost sheet: meaning, format, and preparation – Accounting treatment of materials, labour, and overheads for a job – Reports generated under job costing system – Managerial uses of job costing.

**Batch Costing**

Meaning and features of batch costing – Applications of batch costing – Economic Batch Quantity (EBQ): concept and factors influencing EBQ – Managerial significance of batch costing. Preparation of job cost sheets – EBQ problems.

**MODULE III: Contract Costing** **12 Hrs**

Meaning and nature of contract costing – Essential features of contract costing – Types of contracts – Cost-plus contracts and target price contracts – Important terminologies: cost of work certified, cost of work uncertified, work-in-progress, retention money – Notional profit and estimated profit – Escalation clause – Principles for recognition of profit on incomplete contracts – Managerial importance of contract costing. Problems on profit determination for incomplete contracts.

**MODULE IV: Process Costing, Joint and By-Product Costing** **12 Hrs**

**Process Costing**

Meaning and applicability – Preparation of process accounts – Normal process loss and abnormal process loss – Abnormal gain – Concept of equivalent production Modules – Treatment of losses and gains – Managerial implications of process costing.

**Joint and By-Product Costing**

Meaning of joint products and by-products – Distinction between joint products and by-products – Allocation of joint costs – Methods of apportionment – Accounting for by-products – Reverse cost method and marginal cost method – Managerial significance of joint and by-product costing.

Process costing problems – Joint and by-product costing problems.

**MODULE 5: OPERATING COSTING** **12 Hrs**

Meaning and nature of operating costing – Application of operating costing in service industries – Operating costs in transport sector – Standing (fixed) costs – Variable (running) costs – Maintenance charges – Cost Modules: simple and composite – Methods of calculating composite cost Modules – Cost per passenger kilometre, tonne kilometre, kilometre, and tonne – Fixation of operating rates – Managerial applications of operating costing. Operating costing problems related to transport services.

**SKILL DEVELOPMENT ACTIVITIES**

1. Preparation of job and batch cost sheets using business case data.
2. Case study analysis on contract and process costing.
3. Computation of operating costs for transport or service organizations.
4. Group discussions on cost control and cost reduction strategies.
5. Interpretation of cost statements for managerial decision-making.

**REFERENCE BOOKS:**

1. "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan
2. "Cost Accounting: Principles and Practice" by K. V. Subramanian and S. K. Singh
3. "Costing: Methods and Techniques" by R. M. Kumar and S. K. Singh
4. Cost Accounting: Theory and Practice" by R. Narayanaswamy
5. "Cost Management: Accounting and Control" by Ronald W. Hilton, Michael W. Maher, and Frank H. Selto
6. "Cost Accounting: Concepts and Applications" by **J.** R. Jae and Gary C. Petersen

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: BBA- 6.4**
**Name of the Course: Stock Market Operations**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 3 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Provide practical knowledge of stock market operations and trading mechanisms.
- Enable students to open and operate Demat and trading accounts confidently.
- Develop skills in equity trading, intraday trading, and derivatives (Futures & Options).
- Equip learners with practical understanding of mutual fund investment and portfolio building.
- Familiarize students with IPO processes, application methods, and allotment procedures.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1. Understand capital market structure and operate Demat and trading accounts.
CO 2. Perform equity trading and intraday trading using charts and risk controls.
CO 3. Analyze and trade Futures and Options at a basic level.
CO 4. Invest in mutual funds and build diversified investment portfolios.
CO 5. Apply for IPOs, understand allotment processes, and evaluate listing outcomes.

## SYLLABUS

**MODULE I: Capital Market Structure and Demat Account Operations — 12 Hrs**

Overview of Indian capital market – Primary and secondary markets – Role of NSE and BSE – Market participants: investors, brokers, clearing corporations, depositories – Demat account: meaning, features, and benefits – Trading account vs Demat account – KYC requirements – Account opening process (online & offline) – Types of orders: market, limit, stop-loss – Settlement cycle (T+1/T+2) – Charges and taxes in trading – Investor protection and grievance redressal.

**MODULE II: Equity Trading and Intraday Trading — 12 Hrs**

Basics of equity shares – Stock price movement and factors affecting prices – Trading vs investing – Delivery-based trading – Intraday trading: meaning, features, and risks – Introduction to trading platforms (Zerodha, Groww, Upstox – conceptual) – Reading price charts – Candlestick charts and OHLC – Basic candlestick patterns: doji, hammer, engulfing – Support and resistance – Moving averages – Risk management in trading – Stop-loss and position sizing.

**MODULE III: Derivatives Market – Futures and Options — 12 Hrs**

Introduction to derivatives – Uses of derivatives in trading and hedging – Futures contracts: index futures and stock futures – Contract specifications – Margin requirements – Profit and loss calculation – Options contracts: call and put options –

| | |
|---|---|
| Option premium, strike price, expiry – Payoff diagrams (basic) – Option strategies (introductory): covered call, protective put – Risks in F&O trading – Regulatory safeguards.. | |
| **MODULE IV: Mutual Fund Investment and Portfolio Building** | **12 Hrs** |
| Concept of mutual funds – Structure of mutual funds – Types of mutual funds: equity, debt, hybrid, index funds, ETFs – NAV calculation – SIP and lump-sum investment – Fund performance evaluation – Expense ratio – Risk-return analysis – Mutual fund investment through Demat account – Portfolio diversification – Goal-based investing – Long-term wealth creation through mutual funds.. | |
| **MODULE V: IPO Process, Allotment, and Practical Market Exposure** | **12 Hrs** |
| Meaning and importance of IPO – IPO process in India – Role of SEBI, merchant bankers, and registrars – Applying for IPO through Demat and trading account – ASBA process – Price band and lot size – IPO subscription status – Basis of allotment – Refund and credit of shares – Listing and post-listing trading – Risks in IPO investments – Ethical issues and investor awareness – Career opportunities in stock markets. | |

**SKILL DEVELOPMENT ACTIVITIES**

- Demonstration of Demat and trading account opening using live or simulated platforms.
- Observation and recording of live stock price movements during market hours.
- Identification of candlestick patterns using historical charts.
- Paper trading in equities and derivatives using virtual trading platforms.
- Calculation of profit/loss in futures and options contracts.
- Simulation of mutual fund SIP planning for long-term goals.
- Mock IPO application exercise and analysis of allotment results.

**REFERENCE BOOKS:**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill.
2. Hull, J. C., Options, Futures and Other Derivatives, Pearson Education.
3. Zerodha Varsity, Free Online Learning Modules.
4. NSE & BSE Investor Education Materials.
5. SEBI Publications, Investor Awareness and Capital Market Regulations.
6. Graham & Dodd, Security Analysis, McGraw-Hill (select readings).

| Name of the Programme: Bachelor of Business Administration B.B.A (Regular)<br>Paper: Finance ( Elective) BBA-6.5<br>Name of the Course: Financial Risk Management | | |
|---|---|---|
| **Course Credits** | **No. of Hours Per Week** | **Total No. of Teaching Hours** |
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Introduce students to the concepts and importance of financial risk management in business.
- Enable understanding of various types of financial risks and their measurement.
- Familiarize students with derivative instruments used for risk hedging.
- Develop basic analytical skills for managing credit and interest rate risk.
- Provide an overview of modern risk management practices and regulatory standards.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Understand the concepts and importance of financial risk management.

CO 2.Identify and measure different types of financial risks.

CO 3.Apply derivative instruments for basic risk hedging decisions.

CO 4.Analyze credit risk and interest rate risk using simple tools.

CO 5.Explain modern risk management practices and regulatory requirements.

## SYLLABUS

**Module I: Introduction to Financial Risk Management (10 Hours)**

Meaning and objectives of financial risk management – Nature and significance of risk in financial decision-making – Types of financial risks: market risk, credit risk, liquidity risk, and operational risk – Risk identification and risk assessment – Basic risk management process: risk identification, measurement, evaluation, and control – Importance of risk management for financial institutions and corporates. Simple illustrations relating to identification and basic measurement of financial risk.

**Module II: Measurement of Financial Risk (14 Hours)**

Concept of risk and return – Relationship between risk and return – Tools for measurement of financial risk – Variance and standard deviation – Systematic risk and beta – Introduction to Value at Risk (VaR) – Sensitivity analysis (basic concept) – Scenario analysis (introductory level) – Managerial relevance of risk measurement techniques. Problems on variance and standard deviation – Calculation of beta – Simple Value at Risk (VaR) illustrations.

**Module III: Derivatives and Risk Hedging (12 Hours)**

Meaning and importance of derivatives – Types of derivatives: forwards, futures, options, and swaps (conceptual understanding) – Difference between hedging and speculation – Use of derivatives in managing financial risk – Hedging of currency risk – Hedging of interest rate risk – Advantages and limitations of derivative instruments. Payoff calculations for futures and options – Simple hedging illustrations using forwards and futures.

| Module IV: Credit Risk and Interest Rate Risk Management (12 Hours) |
|---|
| Meaning and sources of credit risk – Credit risk in banking and corporate finance – Credit appraisal methods – Basics of credit scoring models – Meaning and causes of interest rate risk – Measurement of interest rate risk – Concepts of duration and convexity – Managerial implications of credit and interest rate risk management. Simple duration calculations – Illustrations on interest rate risk. |
| **Module V: Risk Management Practices and Regulatory Framework (12 Hours)** |
| Concept of Enterprise Risk Management (ERM) – Risk control and risk mitigation techniques – Risk transfer, risk reduction, and risk avoidance – Role and responsibilities of a risk manager – Importance of risk governance – Overview of regulatory framework for risk management – Basel norms (introductory overview) issued by the Basel Committee on Banking Supervision – Significance of Basel norms for banks and financial institutions – Emerging trends in financial risk management. Basic practical illustrations on risk mitigation techniques. |

**SKILL DEVELOPMENT ACTIVITIES**

- Analysis of real-life financial risk cases faced by banks and corporates.
- Computation of basic risk measures using sample financial data.
- Case discussion on derivative-based hedging strategies.
- Group presentation on credit risk management practices.
- Short assignments on Basel norms and enterprise risk management.

**REFERENCE BOOKS:**

1. John C. Hull, Risk Management and Financial Institutions, Pearson Education.
2. Michel Crouhy, Dan Galai & Robert Mark, Risk Management, McGraw-Hill Education.
3. Anthony Saunders & Marcia Millon Cornett, Financial Institutions Management, McGraw-Hill Education.
4. Zvi Bodie, Alex Kane & Alan J. Marcus, Investments, McGraw-Hill Education.
5. Philippe Jorion, Value at Risk: The New Benchmark for Managing Financial Risk, McGraw-Hill.
6. N. C. Periasamy, Financial Risk Management, Himalaya Publishing House.
7. Bhaswati Ganguli & Pradip Kumar Sinha, Financial Derivatives: Theory, Concepts and Practice, Prentice Hall of India.
8. Michel Crouhy, Dan Galai & Robert Mark, The Essentials of Risk Management, McGraw-Hill Education.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Finance ( Elective) BBA-6.6**
**Name of the Course: International Finance**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Introduce students to the concepts and importance of international finance in a globalized economy.
- Provide understanding of international monetary systems and balance of payments.
- Familiarize students with foreign exchange markets and exchange rate determination.
- Develop basic skills in managing foreign exchange risk.
- Enable understanding of international financial decisions of multinational enterprises.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Explain the concepts and importance of international finance and BoP.

CO 2.Understand the functioning of foreign exchange markets and exchange rate quotations.

CO 3.Apply exchange rate theories to analyze currency movements.

CO 4.Identify and manage foreign exchange risks using basic hedging techniques.

CO 5.Understand international financial decisions of multinational enterprises.

## SYLLABUS

**Module I: Introduction to International Finance (12 Hours)**

Meaning and scope of international finance – Importance of international finance in global trade and investment – Evolution of international monetary system – Gold standard, Bretton Woods system, and present monetary system (overview) – Balance of Payments (BoP): meaning, objectives, and importance – Structure and components of BoP – Current account, capital account, and financial account – Disequilibrium in BoP and adjustment mechanisms-Simple problems relating to Balance of Payments.

**Module II: Foreign Exchange Market (12 Hours)**

Meaning and functions of the foreign exchange market – Structure and participants of the forex market – Exchange rate determination – Direct and indirect exchange rate quotations – Spot exchange rate and forward exchange rate – Cross exchange rates – Factors influencing exchange rates – Role of forex market in international trade- Problems on exchange rate quotations – Cross exchange rate calculations.

**Module III: Exchange Rate Theories (12 Hours)**

Meaning and significance of exchange rate theories – Purchasing Power Parity (PPP) theory – Interest Rate Parity (IRP) theory – Fisher Effect – International Fisher Effect – Expectations theory (introductory) – Relevance and limitations of exchange rate theories in real-world markets.-Problems based on PPP and IRP.

**Module IV: Foreign Exchange Risk Management (12 Hours)**

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|---|
| Meaning and importance of foreign exchange risk management – Types of foreign exchange exposure: transaction exposure, translation exposure, and economic exposure – Measurement of foreign exchange exposure – Techniques of managing foreign exchange risk – Forward contracts – Money market hedging – Options-based hedging (basic concepts) – Advantages and limitations of hedging techniques-Forward cover problems – Money market hedge problems – Basic option-based hedging illustrations. |
| **Module V: International Financial Management Decisions (12 Hours)** |
| International capital budgeting: meaning and basic concepts – Issues in international capital budgeting – International financing decisions – Sources of international finance – Working capital management in multinational companies – Foreign Direct Investment (FDI): meaning, types, and significance – Role of international financial management in value creation for multinational firms-Simple international capital budgeting problems. |

**SKILL DEVELOPMENT ACTIVITIES**

- Preparation of BoP statements using sample data.
- Computation of exchange rates and cross rates.
- Case discussion on foreign exchange risk faced by exporters and importers.
- Group presentation on exchange rate movements and global financial events.
- Short assignments on FDI trends and multinational financial decisions.

**REFERENCE BOOKS:**

1. Eun, C. S. and Resnick, B. G., International Financial Management, McGraw-Hill Education.
2. Madura, J., International Financial Management, Cengage Learning.
3. Levi, M. D., International Finance, McGraw-Hill Education.
4. Shapiro, A. C., Multinational Financial Management, Wiley.
5. Apte, P. G., International Financial Management, McGraw-Hill Education.
6. Buckley, A., International Finance, Pearson Education.
7. Kothari, C. R., International Financial Management, Vikas Publishing House.
8. Eiteman, Stonehill and Moffett, Multinational Business Finance, Pearson Education

| Name of the Program: Bachelor of Business Administration (B.B.A) – (Regular)<br>Elective: Marketing (Elective) BBA: 6.5<br>Name of the Course: International Marketing | | |
|---|---|---|
| **Course Credits** | **No. of Hours per Week** | **Total No. of Teaching Hours** |
| **4 Credits** | **4 Hrs.** | **60 Hrs** |

**PEDAGOGY:**
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

**Course Learning Objectives:**

- To develop a comprehensive understanding of international marketing concepts, processes, and environments.
- To analyze global market opportunities, international market entry and expansion strategies.
- To apply international marketing mix decisions in diverse cultural, economic, and regulatory contexts and to learn global marketing challenges.

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

CO 1.Understand the concepts, scope, and significance of international marketing in a globalized economy.
CO 2.Understand the global market environments and country-specific factors affecting marketing decisions.
CO 3.Analyze international market entry and expansion strategies for different business contexts.
CO 4.Evaluate effective international marketing mix strategies balancing global integration and local responsiveness.
CO 5.Assess contemporary global marketing issues, trends, and ethical challenges.

**Module 1: Introduction to International Marketing** **14 HOURS**

Meaning, scope, and evolution of international marketing - domestic vs international vs global marketing - Scope and importance of international marketing in a globalized economy – International marketing environment: economic, political, legal, cultural, and technological factors – Impact of globalization and digitalization on international marketing decisions - role of international marketing in business growth with Indian and global examples.

**Module 2: International Market Analysis** **10 HOURS**

Country and market attractiveness analysis - cultural environment and cross-cultural issues - political, legal, and regulatory factors - economic analysis of foreign markets - global consumer behavior and demand patterns; tools for international market research.

**Module 3: Market Entry And Expansion Strategies** **12 HOURS**

Modes of international entry – exporting, licensing, franchising, joint ventures, strategic alliances, wholly owned subsidiaries - evaluation of entry modes - global, multi-domestic, and transnational strategies - success and failure cases of international expansion - Factors influencing choice of entry mode – Risks and challenges in

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| international market entry. | |
| **Module 4: International Marketing Mix** | **10 HOURS** |
| International product decisions and adaptation - global pricing strategies and transfer pricing issues - international promotion and communication challenges - global distribution and logistics management - standardization vs adaptation - Promotion strategies and integrated marketing communication in global markets. | |
| **Module 5: Contemporary Global Marketing Issues** | **14 HOURS** |
| Global vs glocal marketing approach – cross-cultural consumer behavior – Digital and e-Business Administration strategies in international marketing – Role of social media and global digital platforms – Sustainability and ethical issues in international marketing - -geopolitical risks and trade barriers - emerging trends in international marketing including AI, analytics, and platform-based global businesses - India's role in global trade – Export opportunities for Indian firms – International marketing strategies of Indian companies. | |

**Skill Development**

- Conduct a country and market attractiveness analysis for an international expansion proposal
- Analyze real-world case studies of successful and failed global brands
- Design a comprehensive international market entry and marketing strategy plan
- Mini case analysis on the international expansion strategy of an Indian or global company.

**RECOMENDED BOOKS**

1. Varshney, R. L. & Bhattacharya, B. International Marketing Management Sultan Chand & Sons
2. Cherunilam, Francis, International Marketing: Text and Cases, Himalaya Publishing House
3. Cateora, P. R., Gilly, M. C., & Graham, J. L. International Marketing (18th / Latest Edition), McGraw-Hill Education.
4. Keegan, W. J., & Green, M. C. Global Marketing (9th / Latest Edition), Pearson Education.
5. Cherunilam, F. International Marketing: Text and Cases, Himalaya Publishing House.
6. Paul, J. International Marketing (2nd / Latest Edition), McGraw-Hill India.

**Name of the Program: Bachelor of Business Administration (B.B.A)– (Regular)**
**Elective: Marketing (Elective) BBA: 6.6**
**Name of the Course: Advertising and Media Marketing**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hrs. | 60 Hrs |

**PEDAGOGY:**
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

**Course Learning Objectives:**

- To understand advertising concepts, communication process, and integrated marketing communications.
- To learn creative strategy, message design, and media planning decisions from an industry perspective.
- To analyze traditional, digital, and social media advertising tools for brand communication.
- To assess ethical, legal, and regulatory frameworks governing advertising practices.
- To evaluate emerging trends and technologies shaping the advertising industry.

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

CO 1.Understand advertising principles, communication models, and IMC concepts used in practice.
CO 2.Identify creative advertising strategies and effective advertising messages.
CO 3.Analyze media planning, scheduling, and budgeting decisions for campaigns.
CO 4.Apply digital, social media, and influencer marketing tools to advertising campaigns.
CO 5.Evaluate ethical, legal, and regulatory issues in advertising.

**Module 1: Introduction to Advertising 14 HOURS**

Meaning and concept of advertising – Role of advertising in marketing communication – Evolution of advertising from traditional to digital media – Difference between advertising, publicity, sales promotion, and public relations – Importance of advertising in a competitive market environment. - objectives of advertising - communication process and models - integrated marketing communication (IMC) - role of advertising agencies and other stakeholders in the advertising ecosystem - Ethical and social aspects of advertising

**Module 2: Creative Strategy and Copy Development 10 Hours**

Meaning and importance of creativity – Elements of advertising creativity – Creative appeals: rational, emotional, moral, and humor appeals – Copywriting: headlines, body copy, slogans, and taglines – Visual elements and layout – Storytelling in advertising - use of AI and technology in creative development.

**Module 3: Media Planning and Buying 12 HOURS**

Meaning and importance of media planning – Media objectives and media strategies –

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|---|---|
| Media mix decisions – Traditional media: print, radio, television, outdoor – Media landscape and media types - media planning process - Digital media: social media, search advertising, display advertising, video platforms – Media scheduling and reach, frequency, and impact - basics of media buying and negotiation. | |
| **Module 4: Digital and Social Media Advertising** | **12 HOURS** |
| Online advertising formats – Social media advertising – search engine advertising and display ads - Influencer and content-led advertising – Programmatic advertising and data-driven media buying – Mobile advertising and location-based marketing – Native advertising and branded content- campaign tracking, analytics, and performance measurement (Concepts Only). | |
| **Module 5: Ethics, Regulation and Emerging Trends** | **12 HOURS** |
| Ethical issues in advertising - ASCI code and consumer protection regulations - misleading advertising and social responsibility - privacy and data protection concerns - emerging trends such as AI-driven ads, personalization, AR/VR advertising, and branded content - Omni channel and phygital advertising – AI and automation in advertising – Consumer engagement and experiential marketing. | |

**Skill Development**

- Create an advertisement storyboard and creative brief for a selected brand
- Develop a media plan and budget for a new product or brand launch
- Analyze the effectiveness of a real digital or social media advertising campaign
- Group project: Design an integrated advertising and media campaign for a brand

**Recommended Books**

1. Chunawalla, S. A. & Sethia, K. C. Advertising Theory and Practice, Himalaya Publishing House.
2. Varshney, R. L. & Gupta, S. L. Advertising Principles and Practice, Sultan Chand & Sons
3. Belch, G. E., & Belch, M. A. Advertising and Promotion: An Integrated Marketing Communications Perspective (12th / Latest Edition), McGraw-Hill Education.
4. Arens, W. F., Weigold, M. F., & Arens, C. Contemporary Advertising and Integrated Marketing Communications (16th / Latest Edition), McGraw-Hill.
5. Moriarty, S., Mitchell, N., & Wells, W. Advertising & IMC: Principles and Practice (11th / Latest Edition), Pearson Education.
6. Sissors, J. Z., & Baron, R. B. Advertising Media Planning, McGraw-Hill.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Human Resource (Elective ) BBA-6.5**
**Name of the Course: International Human Resource Management**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES**:

- Introduce students to the concepts and scope of managing human resources in an international context.
- Develop understanding of cross-cultural and global workforce challenges.
- Familiarize learners with international HR practices such as staffing, training, performance management, and compensation.
- Enable students to understand international labour standards and employee relations.
- Prepare students for HR roles in multinational and global organizations.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Explain the concepts, scope, and strategic role of international HRM.
CO 2.Analyze cross-cultural and diversity-related challenges in global organizations.
CO 3.Understand international staffing, expatriate management, and global talent development.
CO 4.Describe international performance appraisal and compensation systems.
CO 5.Understand international labour relations, legal frameworks, and ethical HR practices.

## SYLLABUS

**Module I: Introduction to International Human Resource Development (10Hours)**

Meaning, nature, and scope of International Human Resource Management (IHRM) – Evolution of IHRM – Factors influencing internationalization of business – Domestic HRM vs International HRM – Strategic role of HR in multinational enterprises (MNEs) – Models of international business: ethnocentric, polycentric, regiocentric, and geocentric approaches – Challenges of managing a global workforce – IHRM in developed vs developing countries – Emerging trends in global HRM.

**MODULE II: Cross-Cultural Management and Global Workforce Diversity (14 Hours)**

Concept of culture and its impact on management – National culture and organizational culture – Cultural dimensions (power distance, individualism vs collectivism, uncertainty avoidance, masculinity vs femininity – conceptual) – Cultural diversity in global organizations – Managing multicultural and virtual teams – Cross-cultural communication and negotiation – Cultural shock and adjustment process – Managing expatriate and local employee relationships – Global leadership competencies – Cultural intelligence (CQ) – Ethics, diversity, equity, and inclusion in international HRM.

**MODULE III: Global Staffing and Development (12 Hours)**

International staffing: meaning and objectives – Sources of global recruitment – Types of international employees: expatriates, host-country nationals, third-country nationals – Selection criteria for international assignments – Expatriate management cycle – Causes and consequences of expatriate failure – Cross-cultural training and pre-departure training – International training and development – Career planning for global employees – Repatriation challenges and retention of global talent – Role of HR in global talent management.

**Module IV: Global Performance and Compensation (12 Hours)**

Performance management in international organizations – Challenges in evaluating performance across cultures – Performance appraisal methods for expatriates and global employees – Objective and subjective appraisal systems – Global compensation management – Components of international compensation: base pay, allowances, incentives, benefits – Balance sheet approach to compensation – Host-based vs home-based compensation – Taxation issues and social security – Equity and fairness in global pay structures – Strategic importance of compensation in retaining international talent.

**Module V: Global Labour and HR Practices (12 Hours)**

International labour relations – Role of trade unions in multinational organizations – Collective bargaining practices across countries – International labour standards – Role of International Labour Organization (ILO) – Employment laws in different countries (overview) – Health, safety, and welfare of international employees – Corporate social responsibility (CSR) in global HRM – Sustainable HR practices – Impact of globalization and technology on HR practices – Future challenges and opportunities in international HRM.

## SKILL DEVELOPMENT ACTIVITIES

- Case study analysis on cross-cultural conflicts in multinational companies.
- Role-play exercises on expatriate selection and cross-cultural communication.
- Group presentations on global HR practices of leading multinational firms.
- Assignments on expatriate compensation packages and performance appraisal.
- Discussion on ethical and sustainability challenges in international HRM.

## REFERENCE BOOKS:

1. Dowling, P. J., Festing, M., and Engle, A. D., International Human Resource Management, Cengage Learning.
2. Dessler, G., Human Resource Management, Pearson Education (International HR chapters).
3. Aswathappa, K., International Human Resource Management, McGraw-Hill Education.
4. Brewster, C., Sparrow, P., and Vernon, G., International Human Resource Management, Chartered Institute of Personnel and Development (CIPD).
5. Adler, N. J., International Dimensions of Organizational Behavior, Cengage Learning.
6. Beardwell, J. and Holden, L., Human Resource Management: A Contemporary Approach, Pearson Education.
7. Dowling, P. J. and Welch, D. E., International Human Resource Management: Managing People in a Multinational Context, Cengage Learning.
8. International Labour Organization (ILO), International Labour Standards and Reports (official publications).

| Name of the Programme: Bachelor of Business Administration B.B.A (Regular)<br>Paper: Human Resource (Elective ) BBA-6.6<br>Name of the Course: Performance Management | | |
|---|---|---|
| **Course Credits** | **No. of Hours per Week** | **Total No. of Teaching Hours** |
| **4 Credits** | **4 Hrs.** | **60 Hrs** |

**PEDAGOGY:**
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

**Course Learning Objectives:**

- Provide an understanding of the concept, importance, and evolution of performance management.
- Explain the design and use of performance management systems in organizations.
- Link performance management with strategic planning and organizational goals.
- Develop skills related to performance review, coaching, and employee development.
- Explain the role of rewards, pay structures, and ethics in performance management

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

CO 1.Explain the concept, importance, and components of performance management systems.
CO 2.Apply techniques for reviewing, managing, and improving employee performance.
CO 3.Analyze the link between performance management and strategic planning, including balanced scorecard.
CO 4.Apply coaching and performance review skills for employee development.
CO 5.Understand reward management systems and their linkage with performance management and ethics.

**Module 1: Introduction to Performance Management** 10 HOURS

Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes

**Module 2: Reviewing& Managing Performance** 12 HOURS

Performance Review Discussion, Using Performance Management Systems, Data for HR Decision and Performance Improvements, Performance Management Systems, Personal Development Plans.

**Module 3: Performance Management and strategic planning** 12 HOURS

Definition and Purposes of Strategic Planning, Process of Linking Performance Management to the Strategic Plan, Building Support Alternative models for Assessing Performance-Balance score card

**Module 4: Performance Management & Employee Development** 16 HOURS

Personal Development Plans, Direct Supervisor's Role, Performance Management Skills- Coaching, Coaching Styles, Coaching Process, Performance Review Meetings

**Module 5: Management of Rewards** 10 HOURS

Traditional and Contingent Pay (CP) Plans, Reasons for Introducing CP, Putting Pay in

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| Context, Pay Structures Reward Management, Components of Reward Management, Linkage of Performance Management to Reward, Ethics in Performance Management |
| **Skill Development**<br>Organize a classroom debate/discussion comparing outdated methods (e.g., ranking, rating) with modern approaches (e.g., OKRs, AI-driven appraisals)..<br>1. Select a total of five companies: at least two Indian (domestic) companies and three MNCs operating in India or globally, and conduct a comparative study on performance management systems<br>2. Conduct mock performance appraisal sessions where students play the roles of managers and employees, and emphasize on communication skills, constructive feedback, and conflict resolution.<br>3. Encourage students to conduct a self-evaluation of their academic and extracurricular performance and write a reflection report |
| **REFERENCE BOOKS**<br>1. P**erformance Management**-*Herman Aguinis*, Pearson Education, **2023**.<br>2. **Performance Management Systems**=*Michael Armstrong*, Kogan Page, **2022**.<br>3. **Human Resource Management**-*Gary Dessler*, Pearson Education, **2021**.<br>4. **Strategic Human Resource Management**-*Jeffrey A. Mello*, Cengage Learning, **2020**.<br>5. **Reward Management**-*Michael Armstrong & Tina Stephens*, Kogan Page, **2019**.<br>6. **Managing Employee Performance**-*Robert Bacal*, McGraw Hill, **2018**.<br>7. **Balanced Scorecard**-*Robert S. Kaplan & David P. Norton*, Harvard Business School Press, **2020**.<br>8. **Human Resource Management**-*Venkataraman & Srivastava*, Tata McGraw Hill, **2019**. |

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Data Analytics (Elective) BBA-6.5**
**Name of the Course: Human Resource Analytics**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Develop analytical thinking in HR decision-making.
- Enable students to use workforce data for planning, control, and strategy.
- Integrate HR analytics with organizational performance and competitiveness.
- Familiarize students with modern HR analytics tools, dashboards, and metrics.
- Build awareness of ethical, legal, and strategic issues in people analytics.

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Explain the concepts, frameworks, and evolution of HR analytics.
CO 2.Apply analytics for workforce planning and recruitment decisions.
CO 3.Analyze performance, learning, and compensation data for HR effectiveness.
CO 4.Interpret engagement, retention, and attrition analytics for employee management.
CO 5.Use HR dashboards ethically for strategic HR decision-making.

## SYLLABUS

**Module I: Introduction to HR Analytics (12Hours)**

Human Resource Analytics: meaning, definition, and scope – Evolution from traditional HRM to HR metrics to HR analytics – HR analytics vs HR reporting – Descriptive, diagnostic, predictive, and prescriptive HR analytics – Types of HR data: structured and unstructured – Internal and external HR data sources – HR analytics lifecycle: data collection, data cleaning, analysis, interpretation, and decision-making – Role of HR analytics in strategic HRM – HR analytics maturity models – Benefits, limitations, and challenges of HR analytics adoption.

**MODULE II: Workforce Planning and Talent Acquisition Analytics (10 Hours)**

Workforce planning: concept, objectives, and importance – Workforce demand and supply forecasting – Skills gap analysis – Recruitment analytics: sourcing effectiveness, funnel analysis, time-to-hire, cost-per-hire, quality-of-hire – Talent acquisition analytics – Campus hiring and lateral hiring analytics – Selection analytics – Interview scoring and assessment analytics (conceptual) – Predictive hiring and success profiling – Analytics for employer branding – Use of analytics in reducing hiring bias.

**MODULE III: Performance, Learning, and Compensation Analytics (14 Hours)**

Performance management systems – Performance measurement indicators – Productivity analytics and efficiency ratios – KPI-based and OKR-based performance analytics – Learning and development analytics – Training needs analysis using data – Training effectiveness measurement (ROI of training – conceptual) – Compensation analytics – Pay structure analysis – Internal equity and external competitiveness – Pay

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| gap analysis – Incentive and reward analytics – Linking performance, learning, and compensation decisions. | |
| **Module IV: Employee Engagement, Retention, and Attrition Analytics** | **(12 Hours)** |
| Employee engagement: meaning and drivers – Engagement survey design and analytics – Engagement index construction – Absenteeism and turnover analytics – Attrition rate, retention rate, and survival analysis (conceptual) – Cost of employee turnover – Predictors of attrition – Early warning systems for employee exit – Analytics-driven retention strategies – Wellbeing and work-life balance analytics – Diversity, equity, and inclusion (DEI) analytics – Measuring organizational culture through data.. | |
| **Module V: HR Dashboards, Ethics, and Strategic HR Decisions** | **(12 Hours)** |
| HR dashboards and scorecards – Designing HR dashboards for managers – Key HR KPIs and benchmarks – Visualization of HR data – HR analytics for strategic decision-making – Analytics in succession planning and leadership development – Ethical issues in HR analytics – Data privacy, employee consent, and confidentiality – Algorithmic bias and fairness – Legal considerations in employee data usage – Future trends in HR analytics – Career opportunities in HR analytics and people analytics roles. | |

**SKILL DEVELOPMENT ACTIVITIES**

- Analysis of recruitment and attrition datasets (Excel-based).
- Preparation of HR dashboards using sample organizational data.
- Case study discussions on people analytics initiatives in companies.
- Mini-project on employee engagement or workforce planning analytics.
- Group presentation on ethical challenges in HR analytics.

**REFERENCE BOOKS:**

1. Human Resource Analytics: Using Data to Drive HR Strategy by Gene Pease, Boyce Byerly & Jac Fitz-enz (Wiley).
2. Predictive HR Analytics by Martin Edwards & Kirsten Edwards (Kogan Page).
3. People Analytics: Transforming Management with Behavioral Data by Ben Waber (FT Press).
4. HR Analytics Handbook by Tracey Smith & Sarina Thoele (SHRM Foundation).
5. Competing on Analytics: The New Science of Winning by Thomas H. Davenport & Jeanne G. Harris (Harvard Business Review Press).
6. HR from the Outside In: Six Competencies for the Future of Human Resources by Dave Ulrich, Jon Younger, Wayne Brockbank & Mike Ulrich (McGraw-Hill).
7. Human Resource Management by Gary Dessler (Pearson) — chapters on HR metrics and HRM systems.
8. Business Intelligence and Analytics: Systems for Decision Support by Ramesh Sharda, Dursun Delen & Efraim Turban (Pearson) — analytics foundations useful for HR analysis.

**Name of the Programme: Bachelor of Business Administration B.B.A (Regular)**
**Paper: Data Analytics (Elective ) B.B.A-6.6**
**Name of the Course: Financial Analytics**

| Course Credits | No. of Hours Per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 | 4 | 60 |

**PEDAGOGY:**

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

**COURSE OBJECTIVES:**

- Introduce analytics-driven decision-making in finance.
- Develop understanding of financial data, metrics, and analytical tools.
- Apply analytics to investments, risk, corporate finance, and banking.
- Enable interpretation of financial insights for managerial decisions.
- Build readiness for finance analyst roles and higher studies..

**COURSE OUTCOMES:**

**Upon successful completion of the course, the students will be able to**

CO 1.Understand concepts and scope of financial analytics.
CO 2.Analyze and interpret financial data using analytical tools.
CO 3.Apply analytics to investment and portfolio decisions.
CO 4.Use risk and corporate finance analytics for decision-making.
CO 5.Appreciate emerging trends and applications of analytics in finance.

## SYLLABUS

**Module I: Introduction to Financial Analytics (12Hours)**

Meaning and scope of financial analytics – Evolution from traditional financial analysis to analytics-driven finance – Role of analytics in accounting, investment analysis, corporate finance, banking, and insurance – Types of analytics: descriptive, diagnostic, predictive, and prescriptive – Financial data types and sources – Financial statements and market data – Key financial ratios and performance indicators – Importance of data quality and interpretation in finance.

**MODULE II: Financial Data Analysis and Visualization (12 Hours)**

Financial data sources: company reports, stock exchanges, macroeconomic indicators – Data organization and cleaning (conceptual) – Trend and comparative analysis – Common-size and index numbers – Visualization of financial data – Dashboards and scorecards (Excel-based concepts) – Interpretation of charts for financial decision-making – Limitations of financial data analysis.

**MODULE III: Investment and Portfolio Analytics (12 Hours)**

Investment analytics: meaning and importance – Risk and return concepts – Measurement of returns – Risk measurement: variance, standard deviation – Portfolio analytics – Diversification benefits – Beta and systematic risk – Capital Asset Pricing Model (CAPM – conceptual) – Portfolio performance measures: Sharpe, Treynor, Jensen (introductory) – Analytics in mutual funds and equity investments. Return, risk, beta, and simple portfolio calculations.

**Module IV: Risk and Corporate Finance Analytics (12 Hours)**

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|---|
| Financial risk analytics – Types of financial risk: market, credit, liquidity, and operational risk – Tools for risk analysis – Value at Risk (VaR – basic concept) – Sensitivity and scenario analysis – Corporate finance analytics – Capital budgeting analytics – Time value of money – NPV and IRR (conceptual and simple problems) – Analytics for financing and dividend decisions. Simple NPV, sensitivity, and risk illustrations. |
| **Module V: Financial Analytics Applications and Emerging Trends (12 Hours)** |
| Analytics in banking and financial services – Credit analytics and credit scoring (introductory) – Fraud detection and compliance analytics – FinTech and financial analytics – Algorithmic trading (conceptual) – Use of AI and big data in finance (overview) – Regulatory considerations in financial analytics – Ethical issues in financial data usage – Career opportunities in financial analytics. |

**SKILL DEVELOPMENT ACTIVITIES**

- Analysis of company financial statements using analytics tools.
- Preparation of simple financial dashboards in Excel.
- Case study discussion on investment and risk analytics.
- Mini-project on portfolio or corporate finance analytics.
- Group presentation on FinTech and analytics trends.

**REFERENCE BOOKS:**

1. John C. Hull, Risk Management and Financial Institutions, Pearson Education.
2. Ramesh Sharda, Dursun Delen & Efraim Turban, Business Intelligence and Analytics, Pearson Education.
3. Ward J. Hanson, Financial Statement Analysis and Business Valuation for the Practical Lawyer, American Bar Association (analytics insight).
4. Alex Koushel, M. Ishfaq, Financial Analytics Using R, Wiley (conceptual orientation).
5. Craig W. Holden, Excel for Financial Analytics, Wiley.
6. Swain & Goel, Financial Analytics: A Practical Approach, McGraw-Hill Education.
7. Aswath Damodaran, Applied Corporate Finance, Wiley (analytics in corporate decisions).
8. Frank J. Fabozzi, Sergio M. Focardi & Caroline Jonas, Financial Analytics with R: Building a Laptop Laboratory for Data Science, Wiley.

| Name of the Programme: Bachelor of Commerce BBA (Regular)<br>Paper: JOB SKILLS-4<br>Name of the Course: EMPLOYABILITY SKILLS | | |
|---|---|---|
| **Course Credits** | **No of Hours Per Week** | **Total No of Teaching Hours** |
| **3** | **4 (3+0+2)** | **60** |

**PEDAGOGY:**

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI), Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

**Course Objective**: The course on Employability Skills is introduced for Undergraduate students with the objective of equipping them with essential aptitude, reasoning, communication, and soft skills required to crack competitive examinations and Government job examinations. The course aims to strengthen students' analytical ability, quantitative skills, logical reasoning, verbal ability, general awareness, and interview readiness, thereby enhancing their employability and success in public sector and competitive career opportunities.

**Course Outcomes:**

CO1: Apply quantitative aptitude and numerical ability techniques to solve problems commonly asked in competitive and Government examinations.

CO2: Demonstrate logical reasoning and analytical skills to answer verbal and non-verbal reasoning questions accurately within a given time.

**SYLLABUS**

**PART A: Quantitative Ability** **30 Hrs**

1. Ratio & Proportion
2. Percentages
3. HCF & LCM
4. Simple and Compound Interest
5. Profit and Loss
6. Time, Speed and Distance
7. Permutation & Combinations
8. Sequences and Series
9. Sets
10. Problems on Ages

**PART B: logical reasoning and analytical ability** **30 Hrs**

1. Analogy
2. Blood Relation
3. Directional Sense
4. Number and Letter Series

5. Coding – Decoding
6. Calendars
7. Clocks
8. Venn Diagrams
9. Seating Arrangement
10. Ranking & Order

**SKILL DEVELOPMENT ACTIVITIES**

- Collection of previous years' competitive and Government examination question papers SSC/RRB/IBPS/KPSC/UPSC
- Solving quantitative aptitude questions from competitive exams.
- Practicing logical and verbal reasoning questions.
- Conducting mock tests under time-bound conditions.
- Conducting quiz competitions on aptitude, reasoning and general awareness.

**REFERENCE BOOKS**

- A Modern Approach To Verbal & Non Verbal Reasoning By R S Agarwal
- Analytical and Logical reasoning By Sijwali B S 15 Hrs 20 Hrs
- Quantitative aptitude for Competitive examination By R S Agarwal
- Analytical and Logical reasoning for CAT and other management entrance test By Sijwali B S
- Quantitative Aptitude by Competitive Examinations by Abhijit Guha 4 th edition Top of Form