



Aliah University

**Syllabi Structure with
Curriculum & Credit Framework (CCF)
for 3-Years Under Graduate (UG)
Bachelor of Business Administration (BBA)
of 5-Years Integrated Master of Business
Administration (BBA-MBA) Programme**

**Department of
Management & Business Administration**

Towards...

Excellence Empowerment Equity



Aliah University

Proposed Syllabi Structure with
Curriculum & Credit Framework (CCF)

for

3-Years Under Graduate (UG) Bachelor's of
Business Administration (BBA)

of

5-Years Integrated Masters of Business
Administration (BBA-MBA) Programme

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4/10/22

P. Ahmed
4/10/23

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04/10/2023

Department of
Management & Business Administration

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Towards..

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4/10/23

Excellence

Empowerment

Equity



Department of Management & Business Administration

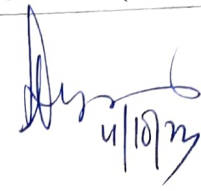
Resolution of the 2nd Board of Studies (BoS) meeting held on 4th October, 2023.

1. It is resolved that the proposed Syllabus Structure with Curriculum & Credit Framework (CCF) for 3-Year's Undergraduate (UG) Bachelor's of Business Administration (BBA) of 5-Year's Integrated Masters of Business Administration (BBA-MBA) Programme be adopted from the 2023-24 academic batch.
2. It was resolved that students may also take exit from the programme at the end of the 4th Year with a Degree in BBA Hons.
3. Certain changes were suggested by the experts in the flow of the course contents, which will be incorporated.
4. Addition in the course curricula of Legal Aspects of Business as per the suggestion of the industry expert: to include Rights of Legal Entities and how to protect those Rights.
5. As the matter needs immediate implementation, hence the Minutes of the Meeting dated 4th October, 2023 are being read, passed and confirmed.

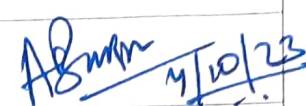
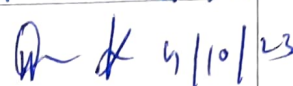
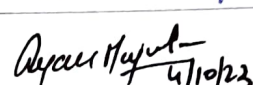
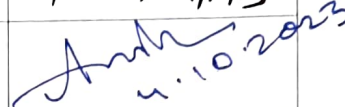
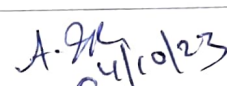
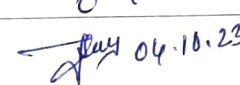
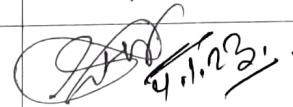
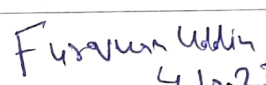
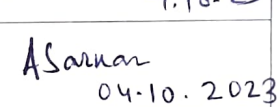
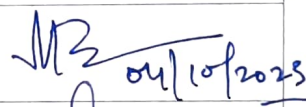
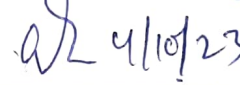
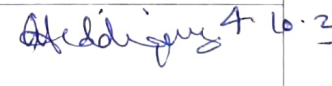

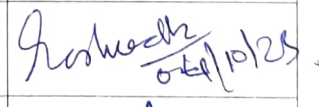

Sl. No.	Name & Designation	Designation (In BoS)	Signature
1.	Prof. Parveen Ahmed Alam Head Dept. of Management & Business Administration (MBA) Aliah University	Chairperson	P. Ahmed 4/10/23
2.	Prof. Sk. Monowar Hossein Professor Dept. of Mathematics & Statistics Aliah University	Dean, Academic (Faculty of Science & Technology)	S. Hossein 04.10.2023
3.	Prof. Debasish Sur Professor, The University of Burdwan	Member Academic Expert from Outside Aliah University	
4.	Prof. Isita Lahiri Professor, Kalyani University	Member Academic Expert from Outside Aliah University	Isita Lahiri 04.10.2023
5.	Mr. Nilanjan Chakrabarti Deputy General Manager (Corporate Services) CESC Limited	Member Industry Expert	J. Chakrabarti
6.	Prof. Mehedi Kalam Professor, Dept. of Physics Aliah University	Member	M. Kalam 04/10/23



BoS Members (Contd.)

7.	Dr. Abu Nayeem CoE (Off.) Associate Professor Dept. of Mathematics & Statistics Aliah University	Member	 4/10/23
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Internal Faculty Members of the Department of Management & Business Administration, Aliah University

Sl. No.	Name & Designation	Designation (In BoS)	Signature
8.	Prof. Arup Kumar Baksi Professor	Member	 4/10/23
9.	Prof. Kaushik Kundu Professor	Member	 4/10/23
10.	Dr. Ayan Majumdar Assistant Professor	Member	 4/10/23
11.	Mr. Abdul Motin Ostagar Assistant Professor	Member	 4.10.2023
12.	Mr. Asraful Islam Assistant Professor	Member	 04/10/23
13.	Dr. Samiran Sur Assistant Professor	Member	 04.10.23
14.	Dr. Somnath Chatterjee Assistant Professor	Member	 4.10.23
15.	Dr. Furquan Uddin Assistant Professor	Member	 Furquan Uddin 4.10.23
16.	Dr. Asima Sarkar Assistant Professor	Member	 Asima Sarkar 04.10.2023
17.	Mr. Mirza Mabood Ali Beg Assistant Professor	Member	 04/10/2023
18.	Dr. Gholam Syedain Khan Assistant Professor	Member	 4/10/23
19.	Dr. Adnan Ahmed Siddiqui Assistant Professor	Member	 Adnan Ahmed Siddiqui 4.10.23
20.	Ms. Nasreen Nasar Assistant Professor	Member	 Nasreen Nasar 04/10/23
21.	Dr. Rasheed K. Assistant Professor	Member	 04/10/23
22.	Ms. Zarnigah Parwez Assistant Professor	Member	 Zarnigah 04/10/2023



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* Offered centrally by University

Curriculum and Credit Framework (CCF) of Aliah University

Preface

On 31st May, 2023 the Government of West Bengal announced in a press statement that “the 4-year UG level programme will be introduced in all government/ government aided/ government sponsored higher education Institutions from the academic session 2023-2024. The students will be awarded degrees in accordance with the UGC national curriculum and credit framework for UG level programmes.” Accordingly, Aliah University also proposed to introduce the 4-year UG level programme from the academic session 2023-24. A Committee was formed vide Memo No. AU/REG/0346/23 dated 04-05-2023 for “preparedness of New Education Policy (NEP-2020) of the Govt. of India”. In an IOM (No. 1946-MD-99/55/2023-MAME dated 25.8.2023) on implementation of new Curriculum and Credit Framework for Undergraduate programme in all Higher Education Institutions for forthcoming academic session under New Education Policy, 2020 the Deputy Secretary to the Government of West Bengal, directed the University to follow the guidelines of the Notification issued by the Higher Education Department vide IOM No. 354-Edn (CS)/IOM-95/14 dt. 02-06-2023. After a series of meetings, the Committee resolved that Aliah University will implement the 4-year UG programme under the Curriculum & Credit Framework (CCF) with Research (Programme 1) and without Research (Programme 2) from 2023-24 batch.

Currently, Aliah University follows a Choice Based Credit System (CBCS) course with 3-years Undergraduate, 2-years Masters, 4-years B.Tech and Nursing courses and 5-years Integrated MBA.

Salient Points of NEP-2020

The NEP-2020 has proposed the following changes in Higher Educational Institutions (HEIs):

- Undergraduate (UG) degree: 3-4 years with Multiple entry & exit options;
- If a student takes an exit after 1 year, he/she will get a Certificate; Diploma after 2 years; Bachelor’s after 3 years; Bachelor’s Hons. with Research focus after 4 years.
- Master’s degree: 1 year (for 4 years Bachelor’s degree with research) OR 2 years (for 3 years Bachelor’s Degree) OR 5 years Integrated Bachelor’s & Master’s programme.
- M.Phil: discontinued
- PhD: After Master’s (55%) OR 4 years Bachelor’s Hons. with Research degree with at least 75% marks.
- No separation between arts and science; curricular & extra-curricular; vocational & academic streams.
- An Academic Bank of Credit (ABC) shall be established which would digitally store the academic credits earned from various recognized HEIs so that the degrees from an HEI can be awarded taking into account credits earned.

Salient Points of 4-years UG Programme under the Curriculum & Credit Framework at Aliah University

Aliah University proposed to introduce the **4-years UG programme under the Curriculum & Credit Framework (CCF)** starting from **2023-24**.

Application:

- Departments of Arabic, Biological Sciences, Bengali, Chemistry, Economics, English, Geography, History, Islamic Studies, Islamic Theology, Mathematics & Statistics, Physics and Urdu will follow the CCF course (4+1) structure.
- MBA will continue with 5-Yr Integrated course with 3 Yr-UG programme in new CCF structure.
- Engineering Departments, Nursing, Law, JMC and Education are outside the scope of the 4-years UG programme under CCF for the time being.

Credit:

- The total credit offered for each of the programmes is **174**.
- In Programme 1: 4-Year UG Programme with Research under CCF, there are 12 credits in Dissertation and 92 credits under Major (76 core and 16 Discipline Specific Elective - DSE).
- In Programme 2: 4-Year UG programme without research under CCF, there is no Dissertation and 104 credits under Major (76 core and 28 DSE).
- The other courses include 8 Minor papers of 4 credits each, 3 Multi-Disciplinary Courses of 3 credits each, two Ability Enhancement Courses of 4 credits each, three Skill Enhancement Courses of 3 credits each, two Value Added Courses of 4 credits each and one Summer Internship Project of 4 credit.

4-years UG programme under the Curriculum & Credit Framework (CCF) with Research (Programme 1) is given in **Table-1** and without Research (Programme 2) is in **Table-2**.

4-YR CURRICULUM & CREDIT FRAMEWORK: UG HONOURS WITH RESEARCH

Table - 1

Minimum Credit Requirement		Major				Minor		Multidisciplinary Course (MDC)		Ability Enhancement Course (AEC)		Skill Enhancement Course (SEC)		Value Added Course (VAC)		Summer Internship Project (SIP)		Dissertation		Total	
		80				32		9		8		9		6-8		2-4		12		158-162	
		Core		DSE																	
Year	Sem-ester	No. of Papers	Credit @ 4	No. of Papers	Credit @4	No. of Papers	Credit @4	No. of Papers	Credit @3	No. of Papers	Credit @4	No. of Papers	Credit @ 3	No. of Papers	Credit @ 4	No. of Papers	Credit @ 4	No. of Papers	Credit @ 4+8= 12	No. of Papers	Credit
1	I	2	8	0	0	1	4	1	3	1	4	1	3	0	0	0	0	0	0	6	22
	II	2	8	0	0	1	4	1	3	0	0	1	3	1	4	0	0	0	0	6	22
2	III	2	8	0	0	1	4	1	3	1	4	1	3	0	0	0	0	0	0	6	22
	IV	3	12	0	0	1	4	0	0	0	0	0	0	1	4	0	0	0	0	5	20
3	V	3	12	0	0	1	4	0	0	0	0	0	0	0	0	1	4	0	0	5	20
	VI	3	12	1	4	1	4	0	0	0	0	0	0	0	0	0	0	0	0	5	20
4	VII	2	8	2	8	1	4	0	0	0	0	0	0	0	0	0	0	0	4	5	24
	VIII	2	8	1	4	1	4	0	0	0	0	0	0	0	0	0	0	0	8	4	24
TOTAL		19	76	4	16	8	32	3	9	2	8	3	9	2	8	1	4	0	12	42	174
		23 (Core + DSE) = 92 credits																			

4-YR CURRICULUM & CREDIT FRAMEWORK: UG HONOURS WITHOUT RESEARCH

Table - 2

Minimum Credit Requirement		Major				Minor		Multidisciplinary Course (MDC)		Ability Enhancement Course (AEC)		Skill Enhancement Course (SEC)		Value Added Course (VAC)		Summer Internship Project (SIP)		Dissertation		Total	
		80				32		9		8		9		6-8		2-4		12		158-162	
		Core		DSE																	
Year	Sem-ester	No. of Papers	Credit @ 4	No. of Papers	Credit @4	No. of Papers	Credit @4	No. of Papers	Credit @3	No. of Papers	Credit @4	No. of Papers	Credit @ 3	No. of Papers	Credit @ 4	No. of Papers	Credit @ 4	No. of Papers	Credit @ 4+8=12	No. of Papers	Credit
1	I	2	8	0	0	1	4	1	3	1	4	1	3	0	0	0	0	0	0	6	22
	II	2	8	0	0	1	4	1	3	0	0	1	3	1	4	0	0	0	0	6	22
2	III	2	8	0	0	1	4	1	3	1	4	1	3	0	0	0	0	0	0	6	22
	IV	3	12	0	0	1	4	0	0	0	0	0	0	1	4	0	0	0	0	5	20
3	V	3	12	0	0	1	4	0	0	0	0	0	0	0	0	1	4	0	0	5	20
	VI	3	12	1	4	1	4	0	0	0	0	0	0	0	0	0	0	0	0	5	20
4	VII	2	8	3	12	1	4	0	0	0	0	0	0	0	0	0	0	0	0	6	24
	VIII	2	8	3	12	1	4	0	0	0	0	0	0	0	0	0	0	0	0	6	24
TOTAL		19	76	7	28	8	32	3	9	2	8	3	9	2	8	1	4	0	0	42	174
		26 (Core + DSE) = 104 credits																			

Course Contents

- All programmes will include Major and Minor Courses, Discipline-specific Electives, Multi-disciplinary Courses, Ability Enhancement Courses, Skills Enhancement Courses, Value Added Courses, Summer Internship Programmes and Research Dissertation (for UG Honours with Research), as proposed by UGC.
- There will be no full practical in Major (Core/DSE) and Minor papers; full practical can only be done in Skill Enhancement Courses (SEC).
- The University will offer a few **Common Courses** for the programmes under 4-Year UG programme with CCF. They include:
 - Arabic and Islamic Studies (It will become mandatory credit course instead of the current mandatory non-credit course).
 - Modern Indian Language (MIL): Bengali/Hindi/Urdu - All programmes will include learning of any one language like Bengali/Hindi/Urdu, which the student has not learnt earlier.
 - English will be mandatory for all students in one semester.
 - Under Value Added course, students will study ‘Understanding India’ and ‘Environmental Science’ in two semesters.
 - Computer Application for Arabic, Islamic Theology & Islamic Studies Departments under Multi-disciplinary course.

The common courses will be offered in alternate semesters in the New Town and Park Circus campuses for logistics-related issue.

Entry-Exit

- Only Exit at each level will be allowed.
- For exit at the end of 1st year and 2nd year – one **vocational course** of 4 credits during summer vacation of 1st Yr. and 2nd Yr. respectively are essential requirements.
- A student will receive a **Certificate** if he/she takes exit after 1 year, **Diploma** if he/she takes exit after 2 years and **Bachelor’s degree** after 3 years. A student will receive **Bachelor’s Honours with Research degree** after 4 yrs.

Codes

- The codes of common papers will start with UCCUG (University Common Course, Undergraduate) followed by paper type code as decided.
- For other programmes, the 12 digit alphanumeric codes will include
 - Programme Code (eg., MBA/ HST/ CHM)
 - Degree (UG)
 - Course Type
 - Major Core (MCC)
 - Major DSE (MDS)
 - Minor (MIN)
 - Multidisciplinary (MDC)

- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Value Added Courses (VAC)
- Summer Internship (SIP) and
- Research Projects/ Dissertation (PRJ)]

➤ Paper Number will be of 4 digits;

- first Year (1/2/3/4)
- followed by Semester (1/2/3/4/5/6/7/8) and
- lastly 2 digit Course No. For example:

M	B	A	U	G	M	C	C	1	1	0	1
PROGRAMME CODE			DEGREE		PAPER TYPE (MAJOR CORE COURSE)			YEAR	SEM	RUNNING NUMBER FOR EACH PAPER TYPE	

Assessment Scheme including Marks

Credit	Full Marks	Marks Break up	Duration of Examination
3	75	60 + 15 (IA*)	2.5 hrs
4	100	80 + 20 (IA*)	3 hrs
Summer Internship Project (SIP) 4	100	NIL	NA
Practical/Lab	75		2.5 hrs

*IA: Internal Assessment

**Curriculum & Credit Framework (CCF) for 3-Years Under Graduate (UG)
Bachelor of Business Administration (BBA) of
5-Years Integrated Master of Business Administration (BBA-MBA)
Programme**

The Department of Management & Business Administration runs a 5-year Integrated Master of Business Administration programme, with a BBA of 3-years duration and MBA of 2-years duration since its inception. Currently, it follows the Choice Based Credit System or CBCS syllabi.

With employability being one of the focal point of the revised education policy, it was resolved by the Department in its Departmental Committee meetings dated 4th July, 2023 and 1st August, 2023, that the Department should continue with its 5-years Integrated programme as the market has not opened up for a 1-year MBA Degree for providing employment. It was further resolved that since the Department will have 3-years in hand before the first batch (2023-24) under the CCF structure will clear its BBA and enrol in MBA, it will have ample time to survey the trend and demand for 1-year MBA degree in the employability market and have a re-look at its resolution taken. Hence, the Department will continue with 5-Yr Integrated MBA programme with 3 Yr-UG programme (BBA) in new CCF structure that is being followed by the entire University.

Hence the BBA programme will also have Major and Minor Courses, Multi-disciplinary Courses, Ability Enhancement Courses, Skills Enhancement Courses, Value Added Courses, and Summer Internship Programme. Unlike the other programmes, it will not have the Discipline Specific Electives (DSEs) at the 3-year UG level.

Students at the BBA level will also study the *common courses* being offered by the University, i.e.,

- Arabic and Islamic Studies
- Modern Indian Language (MIL): Bengali/Hindi/Urdu
- English
- Value added courses ‘Understanding India’ and ‘Environmental Science’.

Credit:

- The total credit offered for the 3-Years Under Graduate (UG) Bachelor of Business Administration (BBA) of 5-Years Integrated Master of Business Administration (BBA-MBA) Programme is **126**.

The CCF of the 3-years UG (BBA) of the 5-years Integrated MBA programme is given in **Table-3**.

Table - 3

CURRICULUM & CREDIT FRAMEWORK (CCF) FOR 3-YEARS UG (BBA) OF 5-YEARS INTEGRATED MASTERS OF BUSINESS ADMINISTRATION

Year	Sem-ester	Major				Minor		Multidisciplinary Course (MDC)		Ability Enhancement Course (AEC)		Skill Enhancement Course (SEC)		Value Added Course (VAC)		Summer Internship Project (SIP)		Dissertation		Total	
		Core		DSE		No. of Papers	Cre-dit @4	No. of Papers	Cre-dit @3	No. of Papers	Cre-dit @4	No. of Papers	Cre-dit @ 3	No. of Papers	Cre-dit @ 4	No. of Papers	Cre-dit @ 4	No. of Papers	Cre-dit @ 4+8=12	No. of Papers	Cre-dit
		No. of Papers	Cre-dit @ 4	No. of Papers	Cre-dit @4																
1	I	2	8	0	0	1	4	1	3	1	4	1	3	0	0	0	0	0	0	6	22
	II	2	8	0	0	1	4	1	3	0	0	1	3	1	4	0	0	0	0	6	22
2	III	2	8	0	0	1	4	1	3	1	4	1	3	0	0	0	0	0	0	6	22
	IV	3	12	0	0	1	4	0	0	0	0	0	0	1	4	0	0	0	0	5	20
3	V	3	12	0	0	1	4	0	0	0	0	0	0	0	0	1	4	0	0	5	20
	VI	4	16	0	0	1	4	0	0	0	0	0	0	0	0	0	0	0	0	5	20
TOTAL		16	64	0	0	6	24	3	9	2	8	3	9	2	8	1	4	0	0	33	126

- Credit distribution per Category of Courses includes:
 - 16 Major Core papers of 4 credits each, i.e., 64 credits
 - 6 Minor papers of 4 credits each,
 - 3 Multi-Disciplinary Courses of 3 credits each,
 - 2 Ability Enhancement Courses of 4 credits each,
 - 3 Skill Enhancement Courses of 3 credits each,
 - 2 Value Added Courses of 4 credits each and
 - 1 Summer Internship Project of 4 credits.
- Credit distribution per semester is 22 credits for the first 3 semesters and 20 credits for semesters IV to VI.

Contact hours

- One credit shall mean one period of teaching for theory or two periods for laboratory / practical course per week in a semester.
- One teaching period shall be for 50 / 60 minutes duration including 10 minutes for discussion/ academic movement.
- 4 credits shall be assigned to 8 weeks of Internship undergone in any organization or any community service, approved by the Department.
- One Tutorial hour per week shall be conducted in addition to regular contact hours for both Hard core and Soft core theory courses.
- One semester shall be considered to be of 15 weeks.
- Contact hours for a 4 credit course (3 credits for Theory + 1 credit for Tutorial) will be $3 \times 15 = 45$ hours of Theory; for 3 credit course (2 credits for Theory + 1 credit for Tutorial), contact hours will be $2 \times 15 = 30$ hours of Theory. Contact hours for 1 credit practical class will mean, $2 \times 15 = 30$ hours.

Mapping of the Course Structure

The Course structure of the 3-years BBA of the 5-years Integrated MBA programme is shown in **Table: 4**.

Table: 4

Mapping of the Course Structure

Category of Courses	Credit	Year 1		Year 2		Year 3		Credit per Course
		I	II	III	IV	V	VI	
Major (Core)	4	√ (2)	√ (2)	√ (2)	√ (3)	√ (3)	√ (4)	16x4 =64
Minor	4	√	√	√	√	√	√	6x4 = 24
Multidisciplinary Course (MDC)	3	√	√	√				3x3 =9
Ability Enhancement Course (AEC)	4	√		√				2x4 =8
Skill Enhancement Course (SEC)	3	√	√	√				3x3 =9
Value Added Course (VAC)	4		√		√			2x4 =8
Summer Internship Project (SIP)	4					√		1x4 = 4
No. of Papers / Subject/ Semester		06	06	06	05	05	05	33
Total Credit/ Semester		22	22	22	20	20	20	126

The different Category of courses with course code and title of courses are shown through **Tables 5 to 11**. Code followed is as decided by the NEP Committee for the entire University following the CCF structure.

CATEGORY OF COURSES WITH COURSE CODE & TITLE OF COURSES**Table: 5****MAJOR: CORE COURSE (MCC)****CREDIT: 4**

Course Code	Title of Courses	Semester
MBAUGMCC1101	1. Fundamentals of Management	I
MBAUGMCC1102	2. Statistics for Business Decisions	I
MBAUGMCC1203	3. Organisational Behaviour	II
MBAUGMCC1204	4. Accounting for Managers	II
MBAUGMCC2305	5. Management Accounting	III
MBAUGMCC2306	6. Managerial Economics	III
MBAUGMCC2407	7. Fundamentals of Marketing Management	IV
MBAUGMCC2408	8. Fundamentals of Human Resource Management	IV
MBAUGMCC2409	9. Fundamentals of Financial Management	IV
MBAUGMCC3510	10. Quantitative Techniques for Management	V
MBAUGMCC3511	11. Business Research	V
MBAUGMCC3512	12. Production and Operations Management	V
MBAUGMCC3613	13. Financial Institutions and Markets	VI
MBAUGMCC3614	14. Business Policy and Strategy	VI
MBAUGMCC3615	15. Taxation	VI
MBAUGMCC3616	16. Legal Aspects of Business	VI

Table: 6**MINOR COURSE (MIN)****CREDIT: 4**

Course Code	Title of Courses	Semester
MBAUGMIN1101	1. Ethics & Corporate Social Responsibility	I
MBAUGMIN1202	2. Business Environment & India's Diversity	II
MBAUGMIN2303	3. Project Management	III
MBAUGMIN2404	4. Total Quality Management	IV
MBAUGMIN3505	5. Application Tools for Data Analysis	V
MBAUGMIN3606	6. Entrepreneurship Development	VI

Table: 7**MULTIDISCIPLINARY COURSE (MDC)****CREDIT: 3**

Course Code	Title of Courses	Semester
UCCUGMDC1101	1. Arabic & Islamic Studies *	I
MBAUGMDC1202	2. Sustainable Development	II
MBAUGMDC2303	3. Indian Society and Culture	III

*University Compulsory Courses; To be arranged Centrally

Table: 8**ABILITY ENHANCEMENT COURSE (AEC)****CREDIT: 4**

Course Code	Title of Courses	Semester
UCCUGAEC1101	1. English / Modern Indian Language (MIL) – Bengali/Urdu*	I
UCCUGAEC2302	2. English /Modern Indian Language (MIL) Bengali/Urdu*	III

*University Compulsory Courses; To be arranged Centrally; At present, the Department will have MIL in Ist Semester and English in IIIrd semester. This may be rotated depending on University requirements in future.

Table: 9**SKILL ENHANCEMENT COURSE (SEC)****CREDIT: 3**

Course Code	Title of Courses	Semester
MBAUGSEC1101	1. Fundamentals of Computer Applications	I
MBAUGSEC1202	2. Managerial Communication	II
MBAUGSEC2303	3. Online Business Skill	III

Table: 10**VALUE ADDED COURSE (VAC)****CREDIT: 4**

Course Code	Title of Courses	Semester
UCCUGVAC1201	1. Environmental Science*	II
UCCUGVAC2402	2. Understanding India*	IV

*University Compulsory Courses; To be arranged Centrally; At present, the Department will have Environmental Science in 2nd Semester and Understanding India in IVth semester. This may be rotated depending on University requirements in future.

Table: 11**SUMMER INTERNSHIP PROJECT (SIP)****CREDIT: 4**

Course Code	Title of Courses	Semester
MBAUGSIP3501	Organizational Internship/ Community Service	V

Entry-Exit

As per all other programmes of Aliah University following CCF structure.

A student receives MBA Degree at the end of 5th year, subject to fulfilling all other requirements.

Examination

As per Aliah University Examination Rules.

Semester-wise Detailed Syllabi
under
Curriculum & Credit Framework (CCF)
for
3-Years Under Graduate (UG) Bachelor of Business
Administration (BBA)
of
5-Years Integrated Master of Business
Administration (BBA-MBA) Programme

COURSE STRUCTURE FOR 1ST YEAR, IST SEMESTER
UNDER THE CURRICULUM & CREDIT FRAMEWORK (CCF) STRUCTURE

Semester	Course Category	No. of Course	Credit/ Course	Title of Courses
I	Major: Core Course (MCC)	2	4 (8)	1. Fundamentals of Management 2. Statistics for Business Decisions
I	Minor Course (MIN)	1	4	1. Ethics & Corporate Social Responsibility
I	Multidisciplinary Course (MDC)	1	3	1. Arabic & Islamic Studies *
I	Ability Enhancement Course (AEC)	1	4	1. English / Modern Indian Language (MIL) - Bengali/ Urdu*
I	Skill Enhancement Course (SEC)	1	3	Fundamentals of Computer Applications
	Value Added Course (VAC)	-	-	-
	Summer Internship Project (SIP)	-	-	-
TOTAL		6	22	

*University Compulsory Courses; To be arranged Centrally.

Major Core Course (MCC)

Fundamentals of Management Paper Code: MBAUGMCC1101 Credit 4: Theory - 3 + Tutorial – 1 Contact Hours: 45 hours (Theory)

Course Objective:

The purpose of this course is to expose the student to the basic concepts of management in order to aid the student in understanding how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms. Discuss the various concepts of planning, Decision making and controlling to help solving managerial problems. Study and understand management concepts and styles in Global context. Familiarise the students with the contemporary issues in management. The course will use and focus on Indian experiences, approaches and cases.

Course Outcome (CO):

1. Explain the Importance & Role of Management in the Organizations. Evolution of Management theory. Acquire the knowledge of Management Process.
2. Developing understanding of managerial practices and their perspectives.
3. Applying planning and managerial decision making skills.
4. Develop analytical and problem solving skills, based on understanding of management concepts and theories.
5. Name the core dimensions of organization and organizational design.
6. Describe the decision making process in organization
7. Differentiate between the different types of control in organization.
8. Recognize the process of change in organizations
9. Meet the challenges of modern management.

Detailed Syllabus:

Unit I: Overview of Management & Evolution of Management Thought **10 Hrs.**

Concept & Definition of Management, Characteristics of Management, Management: A Science or an Art, Functions of Management, Levels of Management, Managerial Skills, Managerial Roles, Evolution of Management Thoughts: Classical School, Human Relations & Behavioral School, Contemporary School

Unit II: Planning & Decision Making **7 Hrs.**

Concept, nature, process, types, importance, limitation, barriers and remedial measures of Planning, Corporate Strategic planning and how to formulate strategies, Premises of planning. Strategic Management & Strategic Planning models.

Concept of Decision making – definition, features, types, styles, steps - and common errors in decision making, Group Decision making – concept and different techniques; advantages and disadvantages, Models of Decision making, Techniques of Decision making - Qualitative and Quantitative techniques

Unit III: Organizing**10 Hrs.**

Concept of Organizing – definition, nature, principles, process, features and its significance, Concept of Authority – definition, theories and types., Responsibility & Accountability – features and forms of responsibility, Principles of Parity, concept of accountability, difference, Delegation in Organization- concept, elements, principles, importance, merits, barriers, Centralization and Decentralization – concept, features, advantages, disadvantages., Span of Management – factors, Departmentation – need, basis and principles, Mechanistic and Organic organizations

Unit IV: Directing**10 Hrs.**

Concept of Directing – definition, characteristics, principles and its elements, Supervision – Definition; role and function of a supervisor, Motivation – brief introduction to the concept, difference between motivation and emotion; drives and motives; intrinsic and extrinsic motivation, Leadership - brief introduction to the concept, difference between a leader and a manager; characteristics of leadership; connection between leadership and motivation, Communication – Brief introduction

Unit V: Controlling & Coordination**8 Hrs.**

The concept of Control – definition, characteristics, process, types, importance and limitations, Relationship between Planning & Controlling , Multiple Control and different tools and techniques of control, Zero-Base Budgeting, Management Audit and Performance Budgeting, Resistance to Control, the concept of Co-ordination – features, principles, significance and necessity, how to implement co-ordination through different techniques including supervision

Suggested Readings:

1. Koontz & Heinz Weihrich: Essential of Management, McGraw Hill.
2. Kundu K & Alam P. A (2023).: Principles of Management, Aryan Publishing House (APH)
3. Gilbert: Principles of Management, McGraw Hill.
4. Stephen P. Robbins & Mary Coulter: Management, Pearson
5. Gupta C.B.: Business Management, Sultan Chand & Sons

Major Core Course (MCC)

Statistics for Business Decisions
Paper Code: MBAUGMCC1102
Credit 4: Theory - 3 + Tutorial – 1
Contact Hours: 45 hours (Theory)

Course Objective:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

Course Outcome (CO):

1. Students will be able to describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
2. Students will be able to critically evaluate the underlying assumptions of analysis tools
3. Students will be able to understand and critically discuss the issues surrounding sampling and significance
4. Students will be able to discuss critically the uses and limitations of statistical analysis
5. Students will be able to solve a range of problems using the techniques covered
6. Students will be able to conduct basic statistical analysis of data

Detailed Syllabus:**Unit I: Measures of Central Tendency and Dispersion** **10 Hrs.**

Characteristics of an ideal measure; Measures of Central Tendency – mean, median, mode, Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

Unit II: Correlation Analysis **7 Hrs.**

Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

Unit III: Analysis of Time Series & Index Numbers **8 Hrs.**

Meaning and significance of Time series data, Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Unit IV: Theory of Probability **10 Hrs.**

Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

Unit V: Testing of Hypothesis **10 Hrs.**

Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean. Using non-parametric statistics for hypothesis testing.

Suggested Readings:

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin: Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western.

Minor Core Course (MIN)

Ethics & Corporate Social Responsibility

Paper Code: MBAUGMIN1101

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

Course Outcome (CO):

1. Incorporate the concept of Business Ethics and Corporate Social Responsibility (CSR) into business decisions.
2. Evaluate how decisions are actually made in business ethics.
3. Explain ethical issues that are found in corporate governance and shareholder relationships.

Detailed Syllabus:

Unit I: Introduction to Business Ethics

10 Hrs.

Meaning of Ethics, why ethical problems occur in business? Models of Ethical decision-making, weighing social cost and benefits, ethics and morality; nature of business ethics; ethical approaches, code of ethics and business conduct, moral issues in business: worker's and employee's rights and responsibilities. Case Studies.

Unit II: Ethical Dilemmas and Ethical Decision Making

10 Hrs.

The problem of just wage, bribery, the morality of advertising, office romance, sexual harassment, the problem of fair pricing, trade secrets and corporate disclosure, product misinterpretation and Caveat Emptor, the morality of labor strikes, whistle-blowing, unfair competition, money laundering, conflict of interest, insider trading, privacy issues, discrimination and corporate intelligence. Case Studies.

Unit III: Corporate Social Responsibility (CSR)

10 Hrs.

Corporations and their social responsibilities, Fundamental concepts and Meaning; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR models; Carroll's model; drivers of CSR; Framework for CSR; Regulatory mandates for CSR: CSR-Legislation in India. Section 135 of Companies Act 2013; Scope for CSR Activities under Schedule VII; Implementing Process in India, Millennium Development goals (MDG), Sustainable development goals (SDG), Relationship between CSR and MDGs. Review current trends and opportunities in CSR.; CSR as a Strategic Business.

Unit IV: Corporate Governance

10 Hrs.

Concept of Corporate Governance, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, corporate disclosure, insider trading. The Board–Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

Suggested Readings:

1. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
 2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
 3. A.C. Fernando: Business Ethics Pearson Education.
 4. A.C. Fernando: Corporate Governance Pearson Education.
 5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
 6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
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Multi-Disciplinary Course (MDC)

Arabic & Islamic Studies

Paper Code: UCCUGMDC1101

Credit 3: Theory - 2 + Tutorial – 1

Contact Hours: 30 hours (Theory)

Course offered centrally by the University.

Ability Enhancement Course (AEC)

Modern Indian Language (MIL)

Paper Code: UCCUGAEC1101

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course offered centrally by the University. MIL offered will include Bengali/Urdu/Hindi. Currently only Bengali or Urdu will be offered. Those students who have studied a particular language in their +12 level, will be required to take the other language being offered, for example, those who have studied Bengali in +12 level, will study Urdu as their AEC.

Skill Enhancement Course (SEC)

Fundamentals of Computer Application

Paper Code: MBAUGSEC1101

Credit 3: Theory-2 + Practical-1

Contact hrs: 60 hrs (30 Hrs. Lecture + 30 Hrs. Practical)

Course Objective:

The course aims to impart knowledge about the use and application of computer, particularly, in the field of business administration.

Course Outcome:

1. Understand the basics of Computer and Information Technology
2. Work with basics of Microsoft Office Package
3. Be aware about basics of Internet and web applications

Detailed Syllabus:

Unit I: Hardware

10 Hrs.

Input / Output devices, storage devices and memory. Software: System and Application Software, Compilers, Interpreters and Assemblers. Computer Languages: Levels of languages, generation and their features. Generation of Computers (Phases of development of computers).

Unit II: MS Word 2010

12 Hrs.

Word basics, formatting text and documents, working with headers, footers and footnotes, tabs, tables and sorting, working with graphics, templates, wizards and sample documents, introduction to mail merge and macros.

Unit III: MS Excel 2010

12 Hrs.

Excel basics, rearranging worksheets, excel formatting tips and techniques, introduction to functions, Excel's chart features, working with graphics, using worksheet as databases, automating "what-if" projects.

Unit IV: MS PowerPoint 2010

12 Hrs.

PowerPoint basics, creating presentation the easy way, working with text in PowerPoint, working with graphics in power point, inserting tables and graphs, inserting pictures and animation, creating multi-media presentations.

Unit V: Information Technology

14 Hrs.

Introduction to IT and its development, Impact and Future of IT in Business Organisation, Overview of the following: 4 GL, Image processing, Virtual Reality, Video Conferencing, Decision Support System, Expert System, Artificial Intelligence, and Information Super Highways.

Suggested Readings:

1. Dr.R.Parameswaran, (2010), Computer Application in Business, S Chand & Company Ltd, New Delhi.
2. Stephen L. Nelson, (1999), Office 2000: The Complete Reference, McGraw Hill Professional,US.
3. Joan Lambert and Joyce Cox, (2013), Microsoft Word 2013 Step by Step, Microsoft Press, Washington.

COURSE STRUCTURE FOR 1ST YEAR, IIND SEMESTER
UNDER THE CURRICULUM & CREDIT FRAMEWORK (CCF) STRUCTURE

Semester	Course Category	No. of Papers	Credit/ Paper	Paper Title
II	Major: Core Course (MCC)	2	4	3. Organisational Behaviour 4. Accounting for Managers
II	Minor Course (MIN)	1	4	2. Business Environment & India's Diversity
II	Multidisciplinary Course (MDC)	1	3	2. Sustainable Development
	Ability Enhancement Course (AEC)	-	-	-
II	Skill Enhancement Course (SEC)	1	3	2. Managerial Communication
II	Value Added Course (VAC)	1	4	1. Environmental Science*
	Summer Internship Project (SIP)	-	-	-
TOTAL		6	22	

*University Compulsory Courses; To be arranged Centrally.

Major Core Course (MCC)

Organisational Behaviour

Paper Code: MBAUGMCC1203

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

Help the students to develop cognizance of the importance of human behaviour. To enable students to describe how people behave under different conditions and understand why people behave as they do. To provide the students to analyse specific strategic human resources demands for future action. Enable students to synthesise related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

Course Outcome (CO):

1. Demonstrate the applicability of the concept of organisational behaviour to understand the behaviour of people in the organization.
2. Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organisation.
3. Analyse the complexities associated with management of the group behaviour in the organisation.
4. Demonstrate how the organisational behaviour can integrate in understanding the motivation (why) behind behaviour of people in the organisation.

Detailed Syllabus:

Unit I: Introduction to Organisational Behaviour

10 Hrs.

- Definition and scope of organisational behaviour
- Historical development of organisational behaviour
- Importance of studying organisational behaviour
- Individual behaviour in organisations

Unit II: Individual Behaviour

12 Hrs.

- Personality definition, theories
- Perception, attribution, and attitudes
- Learning theories
- Job satisfaction

Unit III: Group and Team Dynamics

6 Hrs.

- Types of groups in organisations
- Stages of group development
- Conflict management and negotiation skills

Unit IV: Leadership and Power**10 Hrs.**

- Definition
- Power Dynamics
- Sources
- Power tactics
- Leadership

Unit V: International Organisational Behaviour**7 Hrs.**

- Definition, nature, characteristics
- Cross-cultural differences and their impact on behaviour
- Organisational behaviour trends and future challenges

Suggested Readings:***Text Books:***

1. Newstrom J. W., & Davis, K. (2011). Human behavior at work (12th ed.). Tata McGraw Hill
2. Kundu K. (2023) Organisational Behaviour, Aryan Publishing House, Kolkata
3. Robbins, S. P., & Judge, T. (2013). Organisational behavior (15th ed.). Boston: Pearson.
4. Nelson, D , Quick, J.C.,& Khandelwal, P., (2011). ORGB. Cengage Learning.

Reference Books:

1. Pareek. U. (2010). Understanding Organisational Behavior (2nd ed.). Oxford University Press
 2. Schermerhorn, J. R., Osborn, R.N., Hunt, M.U.J (2016). Organisational Behavior (12th ed.). Wiley.
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Major Core Course (MCC)**Accounting for Managers****Paper Code: MBAUGMCC1204****Credit 4: Theory - 3 + Tutorial – 1****Contact Hours: 45 hours (Theory)****Course Objective:**

To familiarise students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

Course Outcome (CO):

1. To acquaint the students with the fundamental's principles of financial, cost and management accounting
2. To enable the students to prepare, analyse and interpret financial statements
3. To enable the students to take decisions using management accounting tools.

Unit I: Introduction to Financial Accounting**10 Hrs.**

Nature of Accounting, Branches of Accounting, Types of ownership- Capital Structure, GAAP Concepts and Conventions, Accounting Cycle, recording of transactions: journalizing, ledger posting, preparation of Trial Balance.

\Unit II: Preparation of Financial Statements**10 Hrs.**

Preparation of Companies Financial Statements as per Revised Schedule III- Income Statement, Balance Sheet, Accounting for Depreciation, Accounting for Dividend and Retained Earnings.

Unit III: Analysis of Financial Statements**15 Hrs.**

Ratio Analysis –Uses and Limitations, Classification of Ratios – Liquidity, Profitability, Financial and Turnover Ratios and Cash flow Statement as Per AS-3 (Simple Problems only).

Unit-IV: Introduction to Cost Accounting**10 Hrs.**

Cost classification, Preparation of Cost Sheet.

Marginal Costing. Marginal Cost and Marginal Costing - Importance - Break-Even Analysis - Cost Volume Profit Relationship – Application of Marginal Costing Techniques, Fixing Selling Price, Deciding Sales Mix.

Variance Analysis -Material Variances, Labour Variances (Simple problems relating to material and labour variance).

Suggested Readings:

1. Accounting for Managers – Asish K. Bhattacharya; PHI.
2. Financial Accounting for Management – N Ramachandran & Am Kr. Kakni; Tata Mcgraw-Hill.
3. Financial Accounting: A Managerial Perspective By R. Narayanaswamy; PHI
4. Introduction to Financial Accounting – Horngren; Pearson Books.
5. Accounting & Finance For Managers – T.P. Ghosh; Taxmann

Minor Core Course (MIN)**Business Environment & India's Diversity****Paper Code: MBAUGMIN1202****Credit 4: Theory - 3 + Tutorial – 1****Contact Hours: 45 hours (Theory)****Course Objective:**

The objective of the paper is to understand the bases of India's diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges. Further, it aims at understanding the diversity and its implications for the business.

Course Outcome (CO):

1. To develop an understanding of different types of diversity
2. To understand the inter linkages between diversity and socio economic challenges
3. To understand impact of diversity on business opportunities and decisions

Detailed Syllabus:**Unit 1: Concept and Environmental & Social Diversity****5 Hrs.**

Recognizing, Accommodating and valuing diversity, Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources; Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements

Social diversity in India: Peopling, demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions

Unit II: Demographic Diversity**8 Hrs.**

People, Livelihood and Occupational Diversity, Traditional livelihoods and their nature - agriculture, crafts, industry and services; Region, occupation and employment

Unit III: Diversity and India's Socio-economic challenges**12 Hrs.**

Linkages between Diversity and India's Socio-economic challenges, Regional variations in terms of geographic and socio-economic factors- trends and emerging options; Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development;

Unit IV: Diversity and Business**10 Hrs.**

- Indian Consumers and marketing; Rural and Urban context
- Diversity, manufacturing, industry and services;
- Diversity and Innovation;
- Workforce diversity and management

Suggested Readings:

1. Bill Aitken, Seven sacred rivers, Penguin Books
 2. Gadgil and Guha, Ecology and Equity: The use and abuse of nature in contemporary India. Penguin
 3. Kaul, Vijay Kumar, Managing Diversity, Business Organisation and Management, Pearson Education
 4. Nehru J, The Discovery of India, OUP
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Multi-Disciplinary Course (MDC)

Sustainable Development

Paper Code: UCCUGMDC1202

Credit 3 Theory - 2 + Tutorial – 1

Contact Hours: 30 hours (Theory)

Course Objective:

The purpose of this course is two-fold.

First, to develop the theoretical and knowledge foundation on the concept of sustainable development and to gain an empirical understanding of the emerging global challenges for sustainable environmental and societal governance systems.

Second, to improve the students' ability in creating the necessary information links and feedback loops within the system to allow the systems actors to possess wholesome understanding to develop sustainable solutions. This would enable to visualise various factors that impact sustainability and propose a plan of action for building sustainable communities.

Course Outcome (CO):

The students will be able to comprehend:

1. How sustainability considerations can actually be embedded within an individual's and community's day to day activities and decision making processes
2. How existing sustainable development tools and methods can be adjusted/fine-tuned accordingly
3. How to design sustainability performance metric to assess the impact on community's sustainable development
4. How to design feedback systems that can readjust the pathways of processes and procedures to ensure success in implementing sustainable development initiatives.
5. How to empower communities set sustainability targets using appropriate metrics

Detailed Syllabus:

Unit I: Introduction to Sustainable Development

6 Hrs.

Glimpse into History and Current practices - Broad introduction to SD - its importance, need, impact and implications; definition coined; evolution of SD perspectives (MDGs AND SDGs) over the years; recent debates; 1987 Brundtland Commission and outcome; later UN summits (Rio summit, etc.) and outcome.

Unit II: Ecosystem & Sustainability

6 Hrs.

Fundamentals of ecology - types of ecosystems & interrelationships, factors influencing sustainability of ecosystems, ecosystem restoration - developmental needs. Introduction to sustainability & its factors, requirements for sustainability: food security and agriculture, renewable resources - water and energy, non-renewable resources, factors and trade-offs, sustainability conflicts, a conceptual framework for linking sustainability and sustainable development.

Unit III: Dimensions to Sustainable Development**6 Hrs.**

Society, environment, culture and economy; current challenges - natural, political, socio-economic imbalance; sustainable development initiatives and policies of various countries: global, regional, national, local; needs of present and future generation - political, economic, environmental. Sustainability and development indicators and SDGs, UN's outlook of sustainable development and efforts, UN SDGs - structure, governance and partnerships; communities / society: ensuring resilience and primary needs in society; biosphere: development within planetary boundaries; strengthening institutions for sustainability; shaping a sustainable economy.

Unit IV: Frameworks of Sustainability**6 Hrs.**

Analytical frameworks in sustainability studies, sustainability metrics: criteria and indicators; the significance of quantitative and qualitative assessments of sustainability; current metrics and limitations; metrics for mapping and measuring sustainable development; application of the metrics in real scenarios.

Unit V: Critical Perspectives on Sustainable Development**6 Hrs.**

Resource management and implications on sustainable development - implications for valuation, risk assessment; integrated decision-making processes: requirements of information, information flow, data analytics, learning from historical data, multi-criteria decisions, multi-level decisions, participatory decisions ; translating impact chains to information flows - impact of governance and policies

Suggested Readings:

1. Elliot, J.A., An Introduction to Sustainable Development, Routledge
2. Tomar, A.S. and Kashyap, A.K., Sustainable Development India and Beyond, Bharti Publications
3. Ahlawat, A., Sustainable Development Goals: Directive Principles for Sustainable India by 2030, Notion Press

Skill Enhancement Course (SEC)**Managerial Communication****Paper Code: MBAUGSEC1202****Credit 3: Theory-2 + Practical-1****Contact hrs: 60 hrs (30 Hrs. Lecture + 30 Hrs. Practical)****Course Objective:**

This course will help the students to shape their personality and develop their soft skills including formal communication skills in such a way that they will be prepared to face the corporate world as Managers.

Course Outcome (CO):

1. Understand the concept and importance of managerial communication
2. Develop effective managerial communication skills
3. Adopt acceptable body language in formal environment
4. Groom the personality of the students to make them industry-ready and employable

Detailed Syllabus:

Unit I: Introduction to Communication Concept, Purpose, Process & Types of Communication	4 Hrs.
Unit II: Introduction to Soft Skills & Business Etiquettes Definition, Concepts, Components	4 Hrs.
Unit III: Language Skills – Listening, Speaking, Reading	4 Hrs.
Unit IV: Written Communication Paragraph, Summary, Letter writing, Communication through E-mail - creating, receiving, reading, responding, attachments, signature, junk mail and sending messages.	6 Hrs.
Unit V: Presentation Skills Concept, purpose, process; Power point presentation	6 Hrs.
Unit VI: Personality Development Concept; influencing factors; self-awareness; body language; time management.	6 Hrs.
Practicals (30 hrs.)	
1. Written Communication: Grammar re-cap	10 Hrs.
2. Verbal Communication with focus on non-verbal communication through ➤ Extempore, Debate, Picture Description, etc.	14 Hrs.
3. Reading: Pronunciation and Comprehension	06 Hrs.

Suggested Readings:

1. Freeman, T; Soft Skills I Learned the Hard Way: Lessons in Communication, Public Speaking, Interviewing and Networking; Whack Publications
 2. Bhatnagar, N & Bhatnagar, M; Effective Communication and Soft Skills, Pearson Education India
 3. Mitra, B K; Personality Development and Soft Skills; Oxford University Press
 4. Sharma, N; Communication Skills; Oxford University Press
 5. Kaul, A; Effective Business Communication; Prentice Hall
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Value Added Course (VAC)

Environmental Science

Paper Code: UCCUGVAC1201

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course offered centrally by the University.

COURSE STRUCTURE FOR 2ND YEAR, IIIRD SEMESTER
UNDER THE CURRICULUM & CREDIT FRAMEWORK (CCF) STRUCTURE

Semester	Course Category	No. of Papers	Credit/ Paper	Paper Title
III	Major: Core Course (MCC)	2	4 (8)	5. Management Accounting 6. Managerial Economics
III	Minor Course (MIN)	1	4	3. Project Management
III	Multidisciplinary Course (MDC)	1	3	3. Indian Society and Culture
III	Ability Enhancement Course (AEC)	1	4	2. English /Modern Indian Language (MIL) Bengali/Urdu*
III	Skill Enhancement Course (SEC)	1	3	3. Online Business Skill
	Value Added Course (VAC)	-	-	-
	Summer Internship Project (SIP)	-	-	-
TOTAL		6	22	

*University Compulsory Courses; To be arranged Centrally.

Major Core Course (MCC)

Management Accounting

Paper Code: MBAUGMCC2305

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

To acquaint students with role of Management Accounting in planning, control and decision-making.

Course Outcome (CO):

1. To develop the know-how and concept of marginal costing with practical problems.
2. Help in analysing and providing recommendations to improve the operations of organisations through the application of management accounting techniques.
3. Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation.
4. To provide knowledge about budget control.

Detailed Syllabus:

Unit I: Introduction

8 Hrs.

Nature, scope, objectives and functions of Cost Accounting and Management Accounting, Comparison among Cost Accounting, Management Accounting and Financial Accounting, Cost unit and Cost Centre; Methods and techniques; Need for costing and Installation of a Cost Accounting System.

Unit II: Material Control

8 Hrs.

Material Control, Planned Purchasing System, Bin Card and Store Ledger, Stock Level System, Pricing of material issue, Perpetual inventory System, Selective Stock Control Systems, Concept and classification of material losses

Unit III: Remuneration & Incentives

8 Hrs.

Time keeping and Time booking, Idle and overtime-concept and treatments; various methods of Remuneration; Various Incentive Schemes.

Unit IV: Budgetary control

8 Hrs.

Concepts of Budget, Budgeting, Budgetary Control; Objectives, advantages and limitations of budget and Budgetary Control; Cast Budget and Flexible Budget.

Unit V: Overhead Costing

8 Hrs.

Definition, Classification, Accounting and Control of overheads; Allocation, Apportionment and Re-apportionment and Absorption of overheads; Determination of overhead rates; Under and over absorption of overhead.

Unit VI: Project

5 Hrs.

Assignment/Project/Case Study

Suggested Readings:

1. Cost Accounting – Saxena, V. K. and Vashist, C.D.; Sultan Chand & Sons.
 2. Cost Accounting – Jain, S.P. and Narang, K.L.; Kalyani Publishers.
 3. Student's Guide to Cost and Management Accounting – Kishore, R.M.; Taxmann
 4. Cost Accounting: JoharLal; Tata Mc Graw Hill.
 5. Cost Accounting: Principles and Practice – Nigam & Jain; PHI.
 6. Principles and Practice of Cost Accounting – Bhattacharyya; PHI.
 7. Cost & Management Accounting – Arora, M.N.; Vikas Publishing House.
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Major Core Course (MCC)**Managerial Economics****Paper Code: MBAUGMCC2306****Credit 4: Theory - 3 + Tutorial – 1****Contact Hours: 45 hours (Theory)****Course Objective:**

Understand the fundamental concepts and theories of Firm, Demand and Supply. Explore Short run Long run functions, Cost functions etc. Examine the concept of National income. Analyse different economic indicators and business cycles. Gain insights into macroeconomic environment with special reference to India.

Course Outcome (CO):

1. Students will be able to have clear understanding of basics of demand, supply and equilibrium (Unit -1)
2. Students will be able to have clear understanding about aspects short run and long run cost functions and their economic significance (Units 1 & 2)
3. Students will be able to have clear understanding about National income (Unit 3)
4. Students will be able to have clear understanding about various markets and market structures (Units 1 & 4)
5. Students will be able to have clear understanding of Basic macro variables of Indian Economy (Unit 5)

Unit I**10 Hrs.**

General Foundations of Managerial Economics - Economic Approach - Circular Flow of Activity - Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting. Supply Analysis - Equilibrium

Unit II**7 Hrs.**

Law of Variable Proportions - Theory of the Firm – Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs –Type of Costs -Analysis of Risk and Uncertainty.

Unit III**10 Hrs.**

Product Markets -Determination under Different Markets – Market Structure – Perfect Competition – Monopoly – Monopolistic Competition – Duopoly - Oligopoly - Pricing and Employment of Inputs under Different Market Structures – Price Discrimination - Degrees of Price Discrimination.

Unit IV**8 Hrs.**

Introduction to National Income – National Income Concepts – Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies.

Unit V**10 Hrs.**

Macro Economic Environment - Economic Transition in India – A quick Review - Liberalization, Privatization and Globalization – Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs).

Suggested Readings

1. Managerial Economics, Piyali Ghosh Geetika and Purba Roy Chowdhury, Tata Mcgraw-Hill,
2. Managerial Economics, Moyer & Harris, Tata Mcgraw-Hill,
3. Managerial Economics, D N Dwivedi, Vikas Publishing House
4. Managerial Economics, H L Ahuja, S Chad

Minor Core Course (MIN)**Project Management****Paper Code: MBAUGMIN2303****Credit 4: Theory - 3 + Tutorial – 1****Contact Hours: 45 hours (Theory)****Course Objective:**

Understand the fundamental concepts and principles of management Explore planning, organizing, decision-making, staffing and controlling processes for the organizations. Examine the challenges and opportunities of managing organisations. Analyse the processes related to planning, organizing directing and controlling. Gain insights into global and cross-cultural aspects of management

Course Outcome (CO):

1. Students will be able to have clear understanding of general overview and the evolution of management thoughts
2. Students will be able to have clear understanding about the aspects of planning
3. Students will be able to have clear understanding about concepts of organizing
4. Students will be able to have clear understanding about aspects of decision making & directing
5. Students will be able to have clear understanding of controlling & coordination

Detailed Syllabus:**Unit I: Overview of Project Management****10 Hrs.**

Definition of Project and Project Management, Issues and problems of Project Management, Project Life Cycle, Agile Project Management

Unit II: Project Management Feasibility Studies**7 Hrs.**

Pre-feasibility and feasibility studies, Feasibility study for project appraisal, Social cost-benefit analysis, Productivity and Productivity index, Project Risk Management, Project Role and Team building, Organisation structure for project implementation

Unit III: Project Planning**10 Hrs.**

Importance of project planning, Steps in project planning, Project scope management, Work breakdown structure, Organisation work breakdown structure, Phased project planning, Project resource allocation, Project procurement management

Unit IV: Project Scheduling & Costing**10 Hrs.**

Concept, Gantt Chart, CPM & PERT analysis, Project crashing, Project cost management, Project cost reduction methods

Unit V: Project Monitoring and Control**8 Hrs.**

Role of project manager, MIS on project management, Project audit, Features of MS project, Case study

Suggested Readings:

1. Fundamentals of Project Management (Fifth Edition), Joseph Heagney, Amacom Publication
 2. Project Management: The Managerial Process (8th Edition), Erik W. Larson, Clifford F. Gray, et al. McGraw Hill
 3. Fundamentals of PERT/CPM & Project Management, S.K.Bhattacharjee, Khanna Publishers
 4. Project Management: Text and Practice, K R Sharma, Atlantic
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Multi-Disciplinary Course (MDC)

Indian Society Culture

Paper Code: MBAUGMDC2303

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

This course provides students with the concept of Society in micro and macro perspective, social stratification, population/demographic profile, major socio-economic problems in Indian society and Indian culture; this course also explores the ideas and thoughts of selected social thinkers.

Course Outcome (CO):

1. Appreciate the cultural diversity of India
2. Show awareness of social issues like poverty, women discrimination and child labour
3. Awareness of government policy and schemes for mitigating social issues.

Detailed Syllabus:

Unit 1: Indian Society

12 Hrs.

- Concept of Society
- Types of Indian Society: Tribal Society, Agrarian Society, Industrial Society
- Changes within Indian society and their repercussions
- Causes of changes
- Social Stratification
- Caste System
- Class System
- Communities
- Ethnic Groups
- Exclusion versus Inclusion
- Weaker Section, Dalits and Minorities
- Constitutional Provisions for Scheduled Castes, Scheduled Tribes and other Backward Classes.
- Marriage and Family among Hindus, Muslims and Christians; Polyandry and Polygamy
- Regulations of Marriage, Separation and Divorce.
- Kinship Organization in India
- Secularism
- Unity and Diversity in Indian Society
- Effects of globalization on Indian society

Unit II: Population/ Demographic Profile**8 Hrs.**

- Demographic Profile of India: Characteristics of Indian Population in terms of Growth,
- Age, Sex, Religion, Language, Occupation and Scheduled Castes and Scheduled Tribes
- Tribal Communities in India: Geographical Distribution, Assimilation, Integration and Assertion
- Religions in India: Tribal, Hinduism, Buddhism, Islam and Christianity; Regional
- Diversities: Issues of Autonomy, Identity and Integration
- Problem of IMR, MMR and TFR
- National Policy on Population
- Demographic dividend and the way to capitalize it

Unit III: Major Problems in Indian Society**18 Hrs.**

- Poverty
- Illiteracy
- Unemployment
- Housing
- Child Labour
- Migration
- Occupational Diseases
- Insurgency
- Terrorism
- Crime
- Project Affected People
- Social Destitute
- Beggary
- Aged Population
- Juvenile Delinquency
- Problems in Family Life
- Urbanization (Transport, Waste disposal, Rural-urban migration, Sanitation, Environment,
- Housing, Water depletion, Pollution)
- Communalism
- Regionalism

Unit IV: Indian Culture**7 Hrs.**

- Features
- Characteristics and Diversity
- Differences with Western Culture

- Human Values
- Values in Work Life
- Value Crisis in Contemporary Indian Society

Suggested Readings:

1. A.N. Tripathi, Human Values, New Age International
2. Andre Beteille, Society and Politics in India, OUP
3. B. R. Chauhan, India: A Socio-Economic Profile: New Delhi: Sterling
4. D.G. Mandelbaum, Society in India, Bombay: Popular Prakashan
5. D.P. Mukherji, Diversities, Delhi: Peoples Publishing House
6. Dipankar Gupta, Social Stratification, OUP
7. Irawati Karve, Hindu Society: An Interpretation, Poona: Deccan College
8. M. N. Srinivas, Indian Social Structure, New Delhi: Hindustan Publishing Corporation
9. M. N. Srinivas, Social Change in Modern India, California: University of California Press
10. M.N. Srinivas, Social Structure and Caste and Other Essays, OUP
11. Patricia Uberoi, Family and Marriage In India, New Delhi: Oxford University Press
12. R Lannoy, The Speaking Tree: A Study of Indian Society and Culture, Delhi: OUP
13. R. Thapar (ed.), Tribe, Caste and Religion in India, Macmillan.
14. Ram Ahuja, Social Problems in India, Rawat Publications
15. S.C. Dube, India's Changing Village, London: Routledge and Kegan Paul
16. S.C. Dube, Indian Village, London: Houlledge
17. S.C. Dube, Society in India, New Delhi: National Book Trust
18. Yogendra Singh, Modernization of Indian Tradition, Delhi: Thomson Press

Ability Enhancement Course (AEC)

English

Paper Code: UCCUGAEC2302

Credit 4

Contact Hours: 45 hours (Theory)

Course offered centrally by the University

Skill Enhancement Course (MDC)

Online Business Skill

Paper Code: MBAUGSEC2303

Credit 3: Theory-2 + Practical-1

Contact hrs: 60 hrs (30 Hrs Lecture + 30 hrs Practical)

Course Objective:

This online business skills course is created to give participants the theoretical learning and practical abilities required to thrive in the digital business environment. It addresses several areas, such as entrepreneurship, marketing, finance, and other things. This course will help to perform digital marketing, maintain good customer relationships, to acquire financial knowledge and other legal issues in this digital era.

Course Outcome (CO):

After successful completion of the course, students will be able to

1. Understand the online business and its advantages and disadvantages and develop ideas to establishing of digital enterprise.
2. Establish an online presence and implement digital marketing strategies through various digital marketing tools.
3. Apply financial management principles to budgeting and pricing effectively during managing of ecommerce business operations.

Detailed Syllabus:

Part I

Unit I: Introduction to Online Business

5 Hrs

Online Business Environment – Identifying online business opportunities-Advantages and Disadvantages- how to get into the entrepreneurial mind set-Characteristics of Successful entrepreneurs-Idea Generation and validation-Business plan formulation- Considering laws and regulations.

Unit II: Website Development and Search Engine Optimization (SEO):

8 Hrs

Overview of Website development and optimization - Technology used in E- Commerce: The dynamics of World Wide Web and internet (meaning, evolution and features)- Designing-building and launching e-commerce website-Optimisation of website – SEO. SEO techniques-Keyword searching- On-page and Off-page SEO technique-SEO Analytics and performance tracking.

Unit III: Social Media Marketing and PPC (Pay-Per-Click) Advertising

8 Hrs

Social Media platforms-content creation-advertising and targeting-Social Media Marketing-Pay Per Click Advertising (PPC)- Ad platforms(Google-Facebook-Instagram-Whatsapp- LinkedIn)- Social media analytics-optimization-Email Marketing.

Unit IV:

5 Hrs

Identifying opportunities for growth-Scaling online business-Outsourcing-Managing entrepreneurial finance-Investment options-strategies,

Unit V:**4 Hrs**

Intellectual property rights-Privacy and data protection-Ethical online business practices.

Part II:**Practicals****30 Hrs**

1. Overview of different Website technologies
2. Google AdSense, Google ad reporting
3. Facebook Marketing: Profile creation-Page creation- Organic reach- paid advertisement-performance reporting.

Suggested Readings:

1. Kenneth C. Laudon, E- Commerce: Business, Technology, Society, 4th Edition, Pearson
 2. David Whitely (2010), E-commerce, Strategy, technologies and Applications, Tata McGraw Hill Publishing Company Limited, New Delhi.
 3. Deiss and Henneberry, Digital Marketing for Dummies, Wiley, New Jersey.
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COURSE STRUCTURE FOR 2ND YEAR, IVTH SEMESTER
UNDER THE CURRICULUM & CREDIT FRAMEWORK (CCF) STRUCTURE

Semester	Course Category	No. of Papers	Credit/ Paper	Paper Title
IV	Major: Core Course (MCC)	3	4 (12)	7. Fundamentals of Marketing Management 8. Fundamentals of Human Resource Management 9. Fundamentals of Financial Management
IV	Minor Course (MIN)	1	4	4. Total Quality Management
	Multidisciplinary Course (MDC)	-	-	-
	Ability Enhancement Course (AEC)	-	-	-
	Skill Enhancement Course (SEC)	-	-	-
IV	Value Added Course (VAC)	1	4	2. Understanding India*
	Summer Internship Project (SIP)	-	-	-
TOTAL		6	20	

*University Compulsory Courses; To be arranged Centrally.

Major Core Course (MCC)

Fundamentals of Marketing Management

Paper Code: MBAUGMCC2407

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

This course aims to familiarize students with the marketing functioning organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

Course Outcome (CO):

1. Understand the concept of marketing and related concepts.
2. An in-depth understanding to various elements marketing mix for effective functioning of an organization. Relate Marketing Mix as a framework for Marketing Decision making
3. Learn and examine the students to the dynamic nature of Marketing Function.
4. Learn some of the tools and techniques of marketing with focus on Indian experiences, approaches and cases

Detailed Syllabus:

Unit I: Introduction to Marketing

12Hrs.

Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix. Introduction to Marketing Research.

Unit II: Segmentation, Targeting and Positioning

12Hrs.

Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning.

Unit III: Product & Pricing Decisions

11Hrs.

Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

Unit IV: Promotion Mix, Distribution Channel and Service marketing

10Hrs.

Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling, Social Media Marketing; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

Suggested Readings

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson
 2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
 3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
 4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.
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Major Core Course (MCC)

Fundamentals of Human Resource Management

Paper Code: MBAUGMCC2408

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases.

Course Outcome (CO):

1. Develop the understanding of the role of Human Resource Management and explore the recent trends of HRM.
2. Develop an understanding of HRM systems and their implementation through exploring the practice of Staffing, Training and Development, Performance Management and Compensation.
3. Build awareness of certain important issues in Industrial Relations.
4. Groom their personality which will make them industry-ready

Detailed Syllabus:

Unit I: Human Resource Management

8 Hrs.

Human Resource Management- Concept: Nature; Scope; Objectives and Importance of Human Resource Management; Evolution of Human Resource Management; Role; Functions and Essential Skills of A Human Resource Manager; Difference Between Human Resource Management and Personnel Management.

Unit II: Procurement

10 Hrs.

Human Resource Planning – Meaning; Objectives; and Importance of Human Resource Planning; Human Resource Planning Process; Recruitment – Objectives and Sources of Recruitment; Meaning and Purpose of Selection – Selection Process; Steps in Selection; Selection Techniques, Induction. Job Analysis – Uses, Methods, Job Description & Job Specifications.

Unit III: Development**10 Hrs.**

Training and Development; Meaning; Importance and Objectives of Training; Steps in Training; Training Methods; Evaluation of Training Programmes; Management Development: Concept & Methods; Concept of HRD – Definition, Goals of HRD, HRD Mechanisms or Subsystems, Performance Management System: Concept, Uses of Performance Appraisal, Performance Management Approaches, Career Planning- Career Life Stages, Career Anchors.

Unit IV: Compensation**8 Hrs.**

Objectives of Compensation Management; Factors Affecting Employee Compensation; Job Evaluation – Process, Methods of Evaluation; Methods of Wage Payment; Components of Pay Structures; Fringe Benefits and Incentive Plans.

Unit V: Industrial Relations**9 Hrs.**

Industrial Relations – Meaning and Significance, Characteristics, Importance of Harmonious Industrial Relations; Industrial Conflicts - Forms and Causes of Industrial Disputes- Methods of Settlement of Industrial Disputes; Workers' Participation in Management – Definition, Objectives and Forms of Workers' Participation in Management; Collective Bargaining.

Suggested Readings

1. De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler Gary, Warkkey Biju- Human Resource Management, Pearson,
3. Aswathapa K. Human Resource and Personal Management: Text and Cases. Tata McGraw-Hill Publishing Company Limited., New Delhi.
4. Rao V.S.P. Human Resource Management, Pearson
5. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.

Major Core Course (MCC)**Fundamentals of Financial Management****Paper Code: MBAUGMCC2409****Credit 4: Theory - 3 + Tutorial – 1****Contact Hours: 45 hours (Theory)****Course Objective:**

To acquaint students with the techniques of financial management and their applications for business decision making.

Course Outcome (CO):

1. Provide an in-depth view of the process in financial management of the company.
2. Develop knowledge on the allocation, management and funding of financial resources.

3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
4. Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision.
5. Developing knowledge regarding Dividend Decision.

Detailed Syllabus:

Unit I: Introduction to Financial Management **5 Hrs.**
 Financial goals; Objectives of the firm: Profit vs wealth maximization; Financial Management Decisions – investment, financing and dividend decisions; Financial Planning. Time Value of Money: Compounding and discounting techniques – concepts of Annuity and Perpetuity.

Unit II: Management of Working Capital **5 Hrs.**
 Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital – cash, receivables, and inventories. Different sources of finance to meet working capital requirements. Management of Cash, Receivables and Inventory (Basic Concept), Motives for holding cash, determining the Optimum Cash Balance. Working capital financing (Tandon and Chore Committee Recommendations).

Unit III: Sources of Finance and Cost of Capital **10 Hrs.**
 Different sources of finance; Long term and short term sources, Cost of Capital: Concept, Significance of cost of capital; Computation of specific cost of capital for Equity Capital; Preference shares; Debt and retained earnings; combined (weighted) cost of capital. Factors affecting Cost of Capital.

Unit IV: Leverage Concept **10 Hrs.**
 Types and significance of leverage. Derivation of Degree of Operating Leverage, Degree of Financial Leverage and Degree of Total Leverage. Concept of business risk and financial risk. EBIT- EPS analysis and its practical application. Concept and application of financial break-even point.

Unit V: Dividend Decisions **10 Hrs.**
 Dividend policy – dividend and its forms – objectives of dividend policy – relevance and irrelevance. Theories of dividend decisions: Walter's Approach – Gordon's Approach – MM Approach.

Unit VI: Case Studies/ Assignments/ Projects **5 Hrs.**

Suggested Readings:

1. Financial Management – Khan & Jain; Tata McGraw Hill.
2. Financial Management – Prasanna Chandra; Tata McGraw Hill.
3. Financial Management – I.M. Pandey; Vikas Publishing House.
4. Financial Management – Sudhindra Bhat; Excel Books.
5. Fundamentals of Financial Management, Vyupatakesh Sharen; Pearson Education.

6. Financial Policy and Management Accounting – B. Banerjee; The World Press.
 7. Financial Management – Ravi. M. Kishore; Taxmann.
 8. Fundamentals of Financial Management – Chandra Bose; PHI.
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Minor Core Course (MIN)

Total Quality Management (TQM)

Paper Code: MBAUGMIN2404

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

The course gives an overview of the need for TQM and TQM practices which can develop and improve an Organization's systems and operations leading to an optimal utilization of resources. The objective of the course is to explain the concept of TQM. Understand the process of TQM and evaluate its effectiveness.

Course Outcome (CO):

1. Understand the concept of Total Quality Management
1. Establish the relationship between operations, technology and Total Quality Management
3. Understand the process of TQM
4. Aware of different TQM practices
5. Able to evaluate the effectiveness of the TQM activities

Detailed Syllabus:

Unit I: Introduction

7 Hrs

Definition of quality – Dimensions of quality – Quality planning – Quality costs – Analysis techniques for quality costs – Basic concepts of total quality management – Historical review – Principles of TQM – Leadership – Concepts – Role of senior management – Quality council – Quality statements – Strategic planning – Deming philosophy – Barriers to TQM implementation.

Unit II: TQM Principles

10 Hrs

Customer satisfaction – Customer perception of quality – Customer complaints – Service quality – Customer retention – Employee involvement – Motivation, empowerment, teams, recognition and reward – Performance appraisal – Benefits – Continuous process improvement – Juran trilogy – PDCA cycle – 5S – Kaizen – Supplier partnership – Partnering – Sourcing – Supplier selection – Supplier rating – Relationship development – Performance measures – Basic concepts – Strategy – Performance measure.

Unit III: Statistical Process Control (SPC)**8 Hrs**

The seven tools of quality – Statistical fundamentals – Measures of central tendency and dispersion – Population and sample – Normal curve – Control charts for variables and attributes – Process capability – Concept of six sigma – New seven management tools.

Unit IV: TQM Tools**10 Hrs**

Benchmarking – Reasons to benchmark – Benchmarking process – Quality Function Deployment (QFD) – House of quality – QFD process – Benefits – Taguchi quality loss function – Total Productive Maintenance (TPM) – Concept – Improvement needs – FMEA – Stages of FMEA.

Unit V: Quality Systems**10 Hrs**

Need for ISO 9000 and other quality systems – ISO 9000:2000 Quality system – Elements– Implementation of quality system – Documentation – Quality auditing – TS 16949 – ISO14000 –Concept – Requirements and benefits

Suggested Readings:***Text Books***

1. Besterfield, D.H. “Total Quality Management”, Pearson Education, Inc. 2003.
2. Zeiri., “Total Quality Management for Engineers”, Wood Head Publishers, 1991.

References

3. Evans, J. R., and Lidsay, W.M., “The Management and Control of Quality”, 5th Edition, South-Western (Thomson Learning), 2002.
4. Oakland.J.S. “Total Quality Management”, Butterworth – Heinemann Ltd., Oxford, 1989.
5. Narayana V. and Sreenivasan, N.S., “Quality Management – Concepts and Tasks”, New Age International, 1996.

Value Added Course (VAC)**Understanding India****Paper Code: UCCUGVAC2402****Credit 4****Contact Hours: 45 hours (Theory)**

Course offered centrally by the University.

COURSE STRUCTURE FOR 3RD YEAR, VTH SEMESTER

UNDER THE CURRICULUM & CREDIT FRAMEWORK (CCF) STRUCTURE

Semester	Course Category	No. of Papers	Credit/ Paper	Paper Title
V	Major: Core Course (MCC)	3	4 (12)	10. Quantitative Techniques for Management 11. Business Research 12. Production and Operations Management
V	Minor Course (MIN)	1	4	5. Application Tools for Data Analysis
	Multidisciplinary Course (MDC)			-
	Ability Enhancement Course (AEC)			-
	Skill Enhancement Course (SEC)			-
	Value Added Course (VAC)			-
V	Summer Internship Project (SIP)	1	4	Organisational Internship/ Community Service
TOTAL		5	20	

Major Core Course (MCC)

Quantitative Techniques for Management

Paper Code: MBAUGMCC3510

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

The course gives an overview of the operations research and its application on different fields of management. It also gives an idea about basic quantitative techniques.

Course Outcome (CO):

1. Identify, formulate and solve Linear Programming Problems graphically
2. Solve optimization problems like transportation and assignment problem mathematically
3. Develop critical thinking and use PERT and CPM techniques to improve decision making.
4. Identify different types of decision-making environments and choose the appropriate decision making approaches for each.

Unit I: Linear Programming

15 Hrs.

Formulation of Linear Programming Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution).

Unit II: Transportation

10 Hrs.

Formulation of Transport Problem, Solution by North West Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method.

Unit III: Assignment

5 Hrs.

Mathematical Statement of Problem, Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

Unit IV: Network Analysis

8 Hrs.

Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT

Unit V: Decision Theory

7 Hrs.

Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information

Suggested Readings:

1. N. D. Vohra: Quantitative Management, Tata McGraw Hill .
2. P. K. Gupta, Man Mohan, Kanti Swarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

Major Core Course (MCC)

Business Research

Paper Code: MBAUGMCC3511

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business marketing research.

Course Outcome (CO):

1. Have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling.
2. Be able to formulate research problem and develop a sufficiently coherent research design.
3. Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques.
4. Have a basic awareness of data analysis, including descriptive & inferential measures.
5. Be able to write & develop independent thinking for critically analyzing research reports.

Detailed Syllabus:

Unit I: Introduction: Business Research

8 Hrs.

Definition and Significance – the research process – Types of Research – Exploratory and causal Research – Theoretical and empirical Research – Cross –Sectional and time – series Research – Research questions / Problems – Research objectives – Research hypotheses – characteristics – Research in an evolutionary perspective – the role of theory in research.

Unit II: Research Design

8 Hrs.

Definition – types of research design – exploratory and causal research design – Descriptive and experimental design – different types of experimental design – Validity of findings – internal and external validity – Variables in Research – Measurement and scaling – Different scales – Construction of instrument – Validity and Reliability of instrument.

Unit III: Data Collection

8 Hrs.

Types of data – Primary Vs Secondary data – Methods of primary data collection – Survey Vs Observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – determinants optimal sample size – sampling techniques – Probability Vs Non-probability sampling methods.

Unit IV:

6 Hrs.

Data Preparation and Analysis

Unit V: Report Design, Writing And Ethics In Business Research

10 Hrs.

Research report – Different types – Contents of report – need of executive summary – chapterization – contents of chapter – report writing – the role of audience readability – comprehension – tone – final proof – report format – title of the report – ethics in research – ethical behaviour of research – subjectivity and objectivity in research.

Unit VI:
Case Study/Assignment/ Project

5 Hrs.

Suggested Readings

1. Donald R. Cooper and Pamela S. Schindler, Business Research methods ,9th Edition, Tata Mc Graw Hill, 2006.
2. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 2008.
3. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2006.
4. K. N. Krishnaswamy, AppaIyer Sivakumar and M. Mathirajan, Management Research Methodology, Pearson Education, New Delhi, 2006.

Major Core Course (MCC)

Production and Operations Management

Paper Code: MBAUGMCC3512

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

To make students understand the concept of production and operations function and familiarize them with the technique for planning and control.

Course Outcome (CO):

1. To learn the steps in production and operations process in manufacturing and service organisations from the point of view of an entrepreneur and the evolution of this discipline in India.
2. Understand the importance of aligning operations management with the overall business strategy of the organisation.
3. Able to plan for plant location and layout and plant capacity.
4. Use project management techniques of CPM and PERT, inventory management models and techniques and other concepts like MRP, JIT and SCM.

Detailed Syllabus:

Unit I: Introduction to Production & Operations Management

9 Hrs.

Definition, need, responsibilities, key decisions of OM, goods vs. services; Operations as a key functional area in an organisation; Operation Strategies -Definition, relevance, strategy formulation process, order qualifying and order winning attribute; Lean production: Definition of lean production, lean Demand Pull logic, waste in operations, elements that address elimination of waste, 2 card Kanban Production Control system.

Unit II: Forecasting and Scheduling

9 Hrs.

Definition, types, qualitative (grass roots, market research and Delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD; Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines; Gantt charts.

Unit III: Layout, Location and Capacity Planning**9 Hrs.**

Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout); Assembly line balancing by using LOT rule; Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method; Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon; Decision trees analysis.

Unit IV: Selection of Production Process and Maintenance Management**8 Hrs.**

Definition, Characteristics that influence the choice of alternative processes (volume and variety), types of processes- job shop, batch, mass and continuous, product-process design matrix and services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM); Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR and availability).

Unit V: Aggregate Planning, Quality Control and Queuing Theory**10 Hrs.**

Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory); Statistical Quality control: Variations in process (common & assignable causes); Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables; Elementary Queuing Theory: Poisson- Exponential Single Server Model with Infinite Population. (Question based on M/M/1).

Suggested Readings:

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry , Production & Operations Management, Pearson Education
3. Chase R B, Aquilano N J , Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
4. S.P. Gupta , Statistical methods, Sultan Chand & Sons .
5. Adam,E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi
6. S.N. Chary, Production & operations management – Tata McGraw Hill, New Delhi
7. Buffa E S, &Sarin R K, Modern Production / Operations Management (8th edition) John Wiley, 1994
8. Gaither and Frazier, Operations Management, Thomson South-Western
9. Operations Research, P. K. Gupta, Man Mohan, KantiSwarup, Sultan Chand

Minor Core Course (MIN)**Application Tools for Data Analysis****Paper Code: MBAUGMIN3505****Credit 4: Theory - 3 + Tutorial – 1****Contact Hours: 45 hours (Theory)****Course Objective:**

To familiarise students with a statistical package for data analysis related to the Statistics and

Market Research papers and which will also help in the Research Project.

Course Outcome (CO):

1. Understand statistical applications in business
2. Familiarise with statistical softwares
3. Equip with uni-variate, bi-variate and multivariate data analytical tools.

Detailed Syllabus:

Unit I **8 Hrs.**
Introduction to SPSS/Excel Software- Data Entry, Storing and retrieving files, Statistics Menus, Generating new variables, Running Statistical Procedures – data entry and interpretation of the output.

Unit II **10 Hrs.**
Uni-Variate Data Analysis; Measures of Central Tendency, Measures of Dispersion, t-test, Chi-square test, One-way Anova, Bi-variate Data Analysis; Correlation, Linear Regression, Multiple Regression, Two-way Anova.

Unit III **8 Hrs.**
Multivariate Data Analysis; Two group Discriminant analysis, Multiple Discriminant Analysis, Cluster Analysis, Deriving clusters and assessing overall fit, Potential applications.

Unit IV **8 Hrs.**
Principal Component/ Factor Analysis; Difference between Principal Factor Analysis (PFA) and Principal Component Analysis (PCA) - Application of PCA. Exploratory Factor Analysis, Confirmatory Factor Analysis, Factor Analysis, Applications of EFA in marketing, finance and HR.

Unit V **11 Hrs.**
Practical Lab on SPSS/Excel/SAS

Suggested Readings:

1. Barbara G. Tabachnick (2006). Using Multivariate Statistics. 5/e. Pearson.
2. Sharma, Subhash. (1996). Applied Multivariate Techniques. New York: John Wiley & Sons
3. Sabine Landau, Brian Everitt , A Handbook of Statistical Analyses Using SPSS

Summer Internship Project (SIP)

Paper Code: UCCUGSIP3501
Credit 4

COURSE STRUCTURE FOR 3RD YEAR, VITH SEMESTER
UNDER THE CURRICULUM & CREDIT FRAMEWORK (CCF) STRUCTURE

Semester	Course Category	No. of Papers	Credit/ Paper	Paper Title
VI	Major: Core Course (MCC)	4	4 (16)	13. Financial Institutions and Markets 14. Business Policy and Strategy 15. Taxation 16. Legal Aspects of Business
VI	Minor Course (MIN)	1	4	6. Entrepreneurship Development
	Multidisciplinary Course (MDC)			-
	Ability Enhancement Course (AEC)			-
	Skill Enhancement Course (SEC)			-
	Value Added Course (VAC)			-
	Summer Internship Project (SIP)			-
TOTAL		5	20	

Major Core Course (MCC)

Financial Institutions and Markets

Paper Code: MBAUGMCC3613

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective:

To provide students with an extensive awareness of the Indian financial system, including reforms, equity and debt markets, the banking industry, and the roles of various financial institutions.

Course Outcome (CO):

1. Students will be able to demonstrate a comprehensive understanding of the Indian financial system and its reforms..
2. Students will gain a thorough understanding of the operations of equity markets, including primary and secondary markets, and mutual funds.
3. Students will be able to demonstrate a thorough understanding of debt market and money market instruments.
4. Students will gain a broad knowledge of the Indian banking industry and its regulations.
5. Students can appreciate the roles played by different financial institutions, including credit rating agencies, development banks, and insurance companies.

Detailed Syllabus:

Unit I: Introduction to Financial System

3 Hrs.

Financial System: Kinds, Components, Functions, Designs based on control; Indian financial system: classification of the Indian economy, historical overview, major economic reforms; Financial system & economy: international evidences, India's experience.

Unit II: Credit Rating

3 Hrs.

Meaning, Role, Historical Overview, Rating Methodologies, SEBI Regulations for Credit Rating Agencies, Indian Credit Rating Industry Overview, IPO Grading.

Unit III: Equity Markets

12 Hrs.

Capital Markets: Kinds and their Functions, Historical Overview, Stock Exchanges, Major Scams and Reforms; Primary Market: Participants, New Issue Mechanism, Delisting and its Types, Private Placement, Preferential Issue, IDR, ADR, and GDR; Secondary Markets: Dematerialization, Trading Rules and Regulations, Bulk & Block Deals, Margin Trading, Stock Lending & Borrowing, Market Making System, Reforms to Boost Liquidity, Foreign Portfolio Investors; Stock Market Indices: Construction Methodologies, Major Indian & Global Indices

Unit IV: Debt Markets

12 Hrs.

Money Market: Functions and Participants, Repurchase agreement (Repo) and reverse Repo concepts; Money Market Instruments: Call/Notice Money, Commercial Paper, Commercial Bills and Certificate of Deposit, Collateralized Borrowing and Lending Obligation; Linkage between Monetary policy and Money Market, Reforms in Money Market; Long Term Debt Market: Functions and Participants, Link Between Money Market and Long Term Debt

Market, New Debt Issue Mechanism; Market Segments: Government Securities, PSU Bonds, Private Sector Bonds; Reforms in the Debt Market.

Unit V: Mutual Funds

6 Hrs.

Meaning, Role, Historical Overview, Organization of Funds, Classifications, Performance Evaluation, AMFI, Reforms in Mutual Funds Industry

Unit VI: Banking System

3 Hrs.

Regulation of Banks, NBFCs & FIs: Salient provisions of Banking Regulation Act and RBI Act; Role of Reserve Bank of India as a central banker, monetary policy of RBI; Function of commercial banks; Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking.

Unit VII: Development Banks

2 Hrs.

Development Banks in India: Types, functions, growth, structure & working of Development Banks; Major Development Banks: NABARD, SIDBI, IDBI, EXIM, IFCI.

Unit VIII: NBFC and Regional Rural Banks

2 Hrs.

Importance, Scope, Characteristics, Functions, Types of NBFCs, Regulations, MBFCs. Objectives and Features of Regional Rural Banks, RBI Assistance, Evaluation.

Unit IX: Insurance Companies

2 Hrs.

Importance, Rationale, Types, Major Players, Important Regulations by IRDA.

Suggested Readings:

1. B.V. Pathak, The Indian Financial System, Pearson.
2. Saunders, Anthony & Cornett, Marcia Millon; Financial Markets and Institutions (3rd ed.), Tata McGraw Hill.
3. Bhole, M.K, Financial Markets and Institutions, Tata McGraw Hill, Delhi.
4. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
5. Khan, M Y. (2010). Financial Services (5th ed.). McGraw Hill Higher Education
6. Goel, Sandeep. (2012). Financial services.PHI.
7. Gurusamy,S. (2010). Financial Services.TMH.

Major Core Course (MCC)

Business Policy and Strategy

Paper Code: MBAUGMCC3614

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective: To equip students with the necessary inside into designing strategies for an organisation and linking the organisations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

Course Outcome (CO):

1. Critically analyse the internal and external environments in which businesses operate

- and assess their significance for strategic planning.
2. Apply understanding for the theories, concepts and tools that support strategic management in organizations.
 3. Build understanding of the nature and dynamics of strategy formulation and implementation processes at corporate and business level.
 4. Enhanced ability to identify strategic issues and design appropriate courses of action.

Unit I: Introduction to Business Policy and Strategy **10 Hrs.**

Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions. Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement-Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

Unit II: Environmental Analysis & Diagnosis **10 Hrs.**

Environmental Analysis & Diagnosis: Analysis of company's external environment Environmental impact on organisations policy and strategy, organisations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

Unit III: Formulation of Competitive Strategies **12 Hrs.**

Michael E. Porter's generic competitive strategies, implementing competitive strategies- offensive & defensive moves. Formulating Corporate Strategies: Introduction to strategies of growth, stability and renewal, Types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround. Strategic fundamentals of merger & acquisitions.

Unit IV: Strategic Framework **13 Hrs.**

Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Rumelt's Criteria, Introduction to Strategic control & evaluation, Strategic surveillance. Introduction to Sustainable Development and Sustainability Reporting.

Suggested Readings:

1. J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, MH
3. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
4. Upendra Kachru: Strategic Management, Excel books
5. Arthur A. Thompson Jr. and A.J. Strickland: Strategic Management – Concepts and Cases, McGraw-Hill Companies

Major Core Course (MCC)

Taxation

Paper Code: MBAUGMCC3615
Credit 4: Theory - 3 + Tutorial – 1
Contact Hours: 45 hours (Theory)

Course Objective:

The course gives an overview of the basic concepts of Taxation.

Course Outcome (CO):

1. Understand the Basic Concepts of Income tax
2. To know the concept of Income computation under various Heads
3. Understand and apply the various deductions available.
4. To have the basic knowledge of GST

Detailed Syllabus:

Unit I	10 Hrs.
a) Basic Concepts and Definitions under IT Act Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.	
b) Residential Status and Incidence of Tax Residential status of all persons except company	
c) Incomes which do not form part of Total Income except section 10AA.	
Unit II	12 Hrs.
Heads of Income and Provisions governing Heads of Income - I	
a) Salaries	
b) Income from House property	
Unit III	10 Hrs
Heads of Income and Provisions governing Heads of Income -II	
a) Profits and Gains of Business and Profession Basic concepts only	
b) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG.	
c) Income from Other Sources	
Unit IV	8 Hrs.
a) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U	
b) Rebate u/s 87A	
Unit V:	5 Hrs.
Goods & Service Tax : Basic Concept	

Suggested Readings:

1. Singhnia V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
2. Ahuja and Gupta, Direct Taxes Law And Practice, Bharat
3. Manoharan & Hari, Direct Tax Laws, Snow White
4. Sengupta, C.H., Direct & Indirect Taxes, Dey Book

(All provisions are to be studied as per the latest assessment year)

Major Core Course (MCC)

Legal Aspects of Business

Paper Code: MBAUGMCC3616

Credit 4: Theory - 3 + Tutorial – 1

Contact Hours: 45 hours (Theory)

Course Objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also, to understand the applications of these laws to practical commercial situations.

Course Outcome (CO):

1. Students will be able to comprehend the legal issues in business in more effective way
2. Students will get awareness about the technical and legal concepts in the business
3. Students get familiar with complicated legal words and phrases

Detailed Syllabus:

Unit I

15 Hrs.

The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract- Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

Unit II

10 Hrs.

Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller. Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

Unit III

10 Hrs.

The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

Unit IV**10 Hrs.**

Consumer Protection Act 2019: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

Unit V**7 Hrs.**

Rights of Business: Fundamental Rights applicable to business, Property Rights, Contractual Rights, Freedom of Enterprise, Limited Liability, Intellectual Property Rights, Competition and Anti-Trust Laws, Privacy Rights, Free Speech Rights, Due Process and Equal Protection.

Suggested Readings

1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing. House (P) Ltd.
2. M.C.Kucchal & Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice - A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers.
6. Maheshwari & Maheshwari: Principle of Mercantile Law, National Publishing Trust
7. Rohini Aggarwal: Mercantile & Commercial Law, Taxmann.

Minor Core Course (MIN)

Entrepreneurship Development
Paper Code: MBAUGMIN3606
Credit 4: Theory - 3 + Tutorial – 1
Contact Hours: 45 hours (Theory)

Course Objective:

This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies, context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses.

Course Outcome (CO):

1. To understand the function of the entrepreneur in the successful commercial application of innovations.
2. To identify personal attributes that enable best use of entrepreneurial opportunities.
3. To explore entrepreneurial leadership and management style.

Detailed Syllabus:**Unit I: Entrepreneurial Management****10 Hrs**

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team /Leadership;

Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Financing entrepreneurial ventures; Managing growth; Valuation of a new company; Harvesting and Exit Strategies; Corporate Entrepreneurship

Unit II: Entrepreneurship, Creativity And Innovation

10 Hrs

Stimulating Creativity; Organisational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

Unit III: Social Entrepreneurship

10 Hrs

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up.

Unit IV: Family Business and Entrepreneurship

8 Hrs

The Entrepreneur; Role and personality; Family Business: Concept, structure and kinds of family firms ; Culture and evolution of family firm; Managing Business, family and shareholder relationships ; Conflict and conflict resolution in family firms ; Managing Leadership ,succession and continuity ; women's issues in the family business; Encouraging change in the family business system.

Unit V: Financing the Entrepreneurial Business

7 Hrs

Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

Suggested Readings:

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
4. Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
6. Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
7. Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc.Graw Hill.
8. Mullins, J. (2004). New business road test. New Delhi: Prentice Hall.
9. Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. Oxford University Press.
10. Prahalad, C. K. (2006). Fortune at the bottom of the pyramid ,eradicating poverty through profits. Wharton school Publishing.
11. Scarborough & Zimmerer, Effective Small Business Management
12. Stevenson, H. (Ed.). (2007). Perspective on entrepreneurship. Boston: Harvard Business Press.