

**SCHEME OF EXAMINATION**

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**SYLLABI**

**of**

**BACHELOR OF BUSINESS ADMINISTRATION**

**for**

**First to Sixth Semester (w.e.f. 2017 – 2018 Academic Session)**



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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY**  
**DWARKA, NEW DELHI-110078**

**PROF. SANJIV MITTAL**  
DEAN

University School of Management Studies  
Guru Gobind Singh Indraprastha University  
Sector-16C, Dwarka, New Delhi-110078

*w.e.f. Academic Session 2017-2018*

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

**SCHEME OF EXAMINATIONS**

**Criteria for Internal Assessment**

All theory courses have internal assessment of 25 marks and 75 marks for external examination. For the courses related to projects, internal assessment is 50 marks and external examination is 50 marks. The courses related to Lab have 40 marks as internal assessment and 60 marks for external examination.

The internal assessment of the students (out of 25 marks) shall be as per the criteria given below:

- 1. Class Test-I** - **15 marks**  
Written Test Compulsory (to be conducted on the date communicated by the University)
- 2. Individual Presentation/Viva-Voce/Group Discussion/ Class Participation** - **10 marks**

**Note: Record should be maintained by faculty and made available to the examination branch of the University.**

**MAXIMUM & MINIMUM CREDITS OF THE PROGRAM**

The total number of the credits of the BBA Programme is **140**.

Each student shall be required to appear for examination in all courses. However, for the award of the degree a student should secure at least **132** credits.

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

**SCHEME OF EXAMINATIONS**

**I. SUMMER TRAINING PROJECT**

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the Director / Principal of the Institution before the commencement of the end-term Examination. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

**II. FINAL YEAR PROJECT REPORT**

During the sixth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary data. Both the subject and the name of the Supervisor will be approved by the Director / Principal of the Institution. The Project Report in duplicate along with one soft copy in a CD/DVD will be submitted at least three weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.



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

**INSTRUCTIONS FOR PREPARATION OF THE PROJECT REPORTS**

Students are required to follow the mentioned pattern in preparing the project:

**Format of the report:**

1. Title page
2. Certificate
3. Acknowledgement
4. Table of Contents
5. Chapter Plan:
  - Chapter I: Introduction
    - Objectives of the study
    - Review of Literature
    - Research Methodology
    - Limitations of the study
  - Chapter II: Profile of the Organization (in case of Summer Training Project)
  - Chapter III: Analysis and Interpretation of Data
  - Chapter IV: Conclusions and Recommendations

***Format for Bibliography***

Follow APA style of Referencing (8<sup>th</sup> edition)

<https://www.scribd.com/document/251154420/Apa-Citation-Style-8th-edition-pdf>

***Annexures***

Questionnaire (if applicable)



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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**  
**B.B.A. (Three-Years)**

*First Semester Examination*

Code No.	Paper	Discipline	L	T/P	Credits
BBA 101	Management Process & Organizational Behaviour	Generic Elective/ Interdisciplinary Course	4	-	4
BBA 103	Business Mathematics	Core Discipline	4	-	4
BBA 105	Financial Accounting & Analysis	Core Discipline	4	-	4
BBA 107	Business Economics	Core Discipline	4	-	4
BBA 109	Computer Applications	Skill Enhancement Course	4	-	4
BBA 111	Computer Applications Lab	Skill Enhancement Course	-	4	2
		<b>Total</b>	<b>20</b>	<b>4</b>	<b>22</b>

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

*Second Semester Examination*

Code No.	Paper	Discipline	L	T/P	Credits
BBA 102	Cost Accounting	Core Discipline	4	-	4
BBA 104	Quantitative Techniques	Core Discipline	4	-	4
BBA 106	E-Commerce	Core Discipline	4	-	4
BBA 108	E-Commerce Lab	Skill Enhancement Course	-	4	2
BBA 110	Business Communication	Ability Enhancement - Compulsory	4	-	4
BBA 112	Business Environment	Core Discipline	4	-	4
		<b>Total</b>	<b>18</b>	<b>4</b>	<b>22</b>

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BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

**Third Semester Examination**

Code No.	Paper	Discipline	L	T/P	Credits
BBA 201	Business Laws	Core Discipline	4	-	4
BBA 203	Marketing Management	Core Discipline	4	-	4
BBA 205	Business Ethics and Corporate Social Responsibility	Generic Elective/ Interdisciplinary Course	4	-	4
BBA 207	Management Accounting	Core Discipline	4	-	4
BBA 209	Indian Economy	Core Discipline	4	-	4
BBA 211	Environmental Science* (NUES)	Ability Enhancement - Compulsory	2	-	2
		<b>Total</b>	<b>22</b>	<b>-</b>	<b>22</b>

\*NUES: Non University Examination System

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

**Fourth Semester Examination**

Code No.	Paper	Discipline	L	T/P	Credits
BBA 202	Human Resource Management	Core Discipline	4	-	4
BBA 204	Financial Management	Core Discipline	4	-	4
BBA 206	Research Methodology	Generic Elective/ Interdisciplinary Course	4	-	4
BBA 208	Research Methodology Lab	Skill Enhancement Course	-	4	2
BBA 210	Information Systems Management	Core Discipline	4	-	4
BBA 212	Information Systems Management Lab	Skill Enhancement Course	-	4	2
BBA 214	Managerial Skill Development (NUES)*	Skill Enhancement Course	2	-	2
		<b>Total</b>	<b>18</b>	<b>8</b>	<b>22</b>

**Note:** At the end of the Fourth Semester all the students shall have to undergo Summer Training for Six to Eight Weeks.

\*NUES: Non University Examination System

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

*Fifth Semester Examination*

Code No.	Paper	Discipline	L	T/P	Credits
BBA 301	Income Tax Law and Practice	Core Discipline	4	-	4
BBA 303	Production & Operations Management	Generic Elective/ Interdisciplinary Course	4	-	4
BBA 305	Services Marketing	Core Discipline	4	-	4
BBA 307	Entrepreneurship Development	Generic Elective/ Interdisciplinary Course	4	-	4
BBA 309	Goods & Services Tax (GST)	Core Discipline	4	-	4
BBA 311	Summer Training Report	Skill Enhancement Course	-	-	6
		<b>Total</b>	<b>24</b>	<b>-</b>	<b>26</b>

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

*Sixth Semester Examination*

Code No.	Paper	Discipline	L	T/P	Credits
BBA 302	Project Management	Core Discipline	4	-	4
BBA 304	Digital Marketing	Core Discipline	4	-	4
BBA 306	International Business Management	Core Discipline	4	-	4
BBA 308	Business Policy & Strategy	Core Discipline	4	-	4
BBA 310	Sales & Distribution Management	Core Discipline	4	-	4
BBA 312	Project Report	Skill Enhancement Course	-	-	6
		<b>Total</b>	<b>16</b>	<b>-</b>	<b>26</b>

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# SEMESTER I



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

**BBA 101: Management Process & Organizational Behaviour**

L-4, T-0

Credits –4

External Marks: 75

**Objective:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

**Course Contents**

**Unit I**

**Management:** Concept, Nature, Process, Significance; Managerial levels, skills, Functions and Roles; Management vs. Administration; Coordination as Essence of Management. (14 Hours)

**Planning:** Nature, Scope and Objectives of Planning; Types of plans; Planning Process; Process and Techniques of Decision-Making; Bounded Rationality. **Organising:** Concept, Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Delegation and Decentralization.

**Unit II**

**Staffing:** Concept, Nature and Importance of Staffing. Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation: Maslow, Herzberg, X, Y and Z. (14 Hours)

**Controlling:** Nature and Scope of Control; Types of Control; Control Process; Control Techniques – Traditional and Modern.

**Unit III**

**Organisational Behaviour-1:** Concept and nature of Organizational behavior, Importance, Challenges and Opportunities. (14 Hours)

**Individual Behaviour:** Personality – Determinants and Traits; Learning-Theories and Process, Perception –Process and Errors, Attitudes- Formation, relationship between individual determinants like personality, learning, perception and attitude with behaviour.

**Unit IV**

**Group Behaviour & Team Development:** Concept of Group and Group Dynamics, Stages of Group Development, Theories of Group Formation; Concept of Team v/s. Group; Types of Teams, Building and Managing Effective Team. (14 Hours)

**Suggested Readings:**

1. Robbins, (9<sup>th</sup> Ed., 2016). Fundamentals of Management: Essentials Concepts and Applications, Pearson Education.
2. Robbins, S.P. and Sanghi, S., (16<sup>th</sup> Ed., 2014), Organizational Behaviour; Pearson Education.
3. Koontz, H. (10<sup>th</sup> Ed., 2015), Essentials of Management, McGraw Hill Education.
- 4 Ghillyer, A, W., (2<sup>nd</sup> Ed. 2011) Management- A Real World Approach, McGraw Hill Education.
5. Stoner, Freeman and Gilbert Jr. (8<sup>th</sup> Ed. 2010) Management, Pearson Education.
6. Luthans, Fred, (12<sup>th</sup> Ed., 2013), Organizational Behavior, McGraw Hill Education.

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

L-4, T-0

**BBA-103 Business Mathematics**  
**Credits –4**

**External Marks: 75**

**Objective:** This course aims at equipping student with a broad based knowledge of mathematics with emphasis on business applications.

**Course Contents**

**Unit I**

**(14 Hours)**

**Principle of Counting:** Concept of Factorial, Principle of Counting, Mathematical Induction: Principle, Arithmetic Progression & Geometric Progression, Concepts of function.

**Unit II**

**(14 Hours)**

**Matrix Algebra:** Definition of a matrix, Types of Matrices, Equality of Matrices, Matrix Operations, Transpose of a matrix, Determinants, System of Linear equations, Cramer's rule, Inverse of a Matrix. Properties of the Inverse Solution to a System of Equations by:

(i) The Ad-joint Matrix Methods.

(ii) The Gaussian Elimination method, Rank of a Matrix, Rank of a System of Equations. The Echelon Matrix; Application of Matrices to Business Problems Input Output Analysis, Preparation of Depreciation Lapse Schedule, Leontiff I/O Model. Permutation & Combination.

**Unit III**

**(14 Hours)**

**Differential Calculus:** Derivative of a Parametric Function, Logarithmic Differentiation Derivative of an Inverse Function, Optimization Using Calculus, Point of Inflexion Absolute and Local- Maxima and Minima, Optimization in case of Multi Variate Function. Lagrangian multipliers, Derivative as a Rate Measure, Applications in Business.

**Unit IV**

**(14 Hours)**

**Integral Calculus:** Indefinite Integrals, Techniques of Integration, Definite Integrals, Business application, Consumer's or Producer's surplus, Learning Curve.

**Suggested Readings:**

1. Trivedi, (1<sup>st</sup> Ed., 2012), Business Mathematics, Pearson Education.
2. Bhardwaj, R.S. (1<sup>st</sup> Ed., 2013). Mathematics and Statistics for Business, Excel Books.
3. Khan, Shadab, (1<sup>st</sup> Ed., 2015) A Text Book of Business Mathematics, Anmol Publications.
4. Budnick, (4<sup>th</sup> Ed, 2010), Applied Mathematics for Business, McGraw Hill Education
5. Tuttle, Michael, D., (9<sup>th</sup> Ed., 2012) Practical Business Math: An Applications Approach, Prentice Hall.
6. Hazarika, P. (1<sup>st</sup> Ed., Rep., 2016), A textbook of Business Mathematics, S. Chand Publication.

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

**BBA 105: Financial Accounting & Analysis**

**L-4 T-0**

**Credit-4**

**External Marks: 75**

**Objective:** The objective of this subject is to give understanding of the basic accounting principles and techniques of preparing the accounts for users of accounting information.

**Course Contents**

**Unit I**

**(14 Hours)**

**Meaning and Scope of Accounting:** Objectives and nature of Accounting, Definition and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitation of Accounting.

**Accounting Principles and Standards:** Accounting Principles, Accounting Concepts and Conventions, Meaning and relevance of GAAP, Introduction to Accounting Standards Issued by ICAI.

**Unit II**

**(14 Hours)**

**Journalizing Transactions:** Journal Entries, Compound Journal Entries, Opening Entry. Ledger Posting and Trial Balance: Preparation of Ledger, Posting, Cash book, Sales and Purchase book and Trial Balance.

**Company Final Accounts:** Preparation of Final Accounts with adjustments, Trading Account, Profit & Loss Account, Balance Sheet as per schedule- III of the new Companies Act 2013.

**Unit III**

**(14 Hours)**

**Depreciation, Provisions and Reserves:** Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, AS-6 (Revised) Provisions and Reserves, Change of method of Depreciation (by both current and retrospective effect).

**Contemporary Issues & Challenges in Accounting:** Human Resource Accounting, Green Accounting, Inflation Accounting, Price level Accounting, Social Responsibility Accounting.

**Unit IV**

**(14 Hours)**

**Shares and Share Capital:** Introduction to Joint Stock Company, Shares, Share Capital, Accounting Entries, Under Subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Shares at Premium, Issue of Shares at Discount, Forfeiture of Shares, Surrender of Shares, Right Shares. Issue of Debentures, Methods of Redemption, Redemption of debentures. Overview of Stock Exchanges of India and role of SEBI.

**Suggested Readings:**

1. Tulsian, P.C., (1<sup>st</sup> Ed.,2014) Financial Accountancy, Pearson Education.
2. Maheshwari, S.N. and Maheshwari, S. K., (5<sup>th</sup> Ed.,2016) Financial Accounting, Vikas Publishing House
3. Bhattacharyya, Asish K., (3<sup>rd</sup> Ed.,2012) Essentials of Financial Accounting, Prentice Hall of India.
4. Rajasekran, (1<sup>st</sup> Ed.,2012), Financial Accounting, Pearson Education.
5. Bhattacharyya, S.K. and Dearden, J., (4<sup>th</sup> Ed.,2010) Accounting for Manager – Text and Cases, Vikas Publishing House.
6. Glautier, M.W.E. and Underdown, B. (8<sup>th</sup> Ed.,2010). Accounting Theory and Practice, Pearson Education.

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

**BBA 107: Business Economics**

**L-4, T-0**

**Credit-4**

**External Marks: 75**

**Objective:** The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction to Business Economics and Fundamental concepts:** Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalism, Incrementalism, Market Forces and Equilibrium, Risk, Return and Profits.

**Unit II**

**(14 Hours)**

**Consumer Behavior and Demand Analysis:**

Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods in brief.

**Unit III**

**(14 Hours)**

**Theory of Production:** Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS.

**Unit IV**

**(14 Hours)**

**Cost Analysis & Price Output Decisions:** Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

**Suggested Readings:**

1. Samuelson, P & Nordhaus, W. (19<sup>th</sup> Ed.,2010) Economics, McGraw Hill Education.
2. Dwivedi, D.N.( 7<sup>th</sup> Ed.,2010) Managerial Economics, Vikas Publishing House.
3. Thomas C.R. (10<sup>th</sup> Ed., 2014) Managerial Economics, McGraw Hill Education.
4. Kreps, D. (2<sup>nd</sup> Ed., 2010) Microeconomics for Managers, Viva Books Pvt. Ltd.
5. Mankiw, NG,(7<sup>th</sup> Ed.,2014), Principles of Economics, Cengage Learning.
6. Peterson, L. and Jain (2<sup>nd</sup> Ed., 2012), Managerial Economics, Pearson Education.

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

**BBA 109: Computer Applications**

**L-4, T -0**

**Credit-4**

**External Marks: 75**

**Objective:** This is a basic paper for students to familiarize with computer and it's applications in the relevant fields and exposes them to other related papers of IT.

**Course Contents**

**Unit I**

**(14 Hours)**

**Basics of Computer:** Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Function of Different Units of Computer, Classification of Computers.  
**Computer Memory:** Primary Memory (ROM and RAM), Secondary Memory (Hard Disk, Optical Disk).

**Unit II**

**(14 Hours)**

**Computer Software:** Types of Software, Introduction to Operating System, Functions of OS, Types of OS, Booting Procedure, Start-up Sequence.

**Windows OS:** Introduction to GUI, Important Terms like Directory, File, Volume, Label, and Drive Name.

**Translators & Languages:** Compiler, Interpreter and Assembler, Types of computer languages

**Unit III**

**(14 Hours)**

**Desktop Components:** Introduction to Word Processor, Presentation Software.

**Advanced Excel:** Introduction, features, applications and advanced functions of Excel, creating Tables, Graphs and charts, Table formatting, Worksheets Management, Sort and Filters tools, Subtotal, Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries.

**Unit IV**

**(14 Hours)**

**Computer Networks and IT applications:** Data communication concepts, types of communication media, Concepts of Computer Networks, Internet, Intranet, Extranet, Network topologies, Networking devices, OSI model.

**Information Technology and Society:** Application of information Technology in Railways, Airlines, Banking, Online Banking System, Insurance, Inventory Control, Financial systems, Hotel management, Education, entertainment and health, security issues in information technology

**Suggested Readings:**

1. Leon and Leon, (2<sup>nd</sup> Ed., 2012), Introduction to Information Technology, Vikas Publishing House.
2. Behl R. (2<sup>nd</sup> Ed. 2012), Information Technology for Management, McGraw Hill Education.
3. Dhingra S and Tondon A, (1<sup>st</sup> Ed., 2015), Introduction to Information Technology, Galgotia Publishing House
4. Joseph A.Brady and Ellen F Monk, (2012), Problem Solving Cases in Microsoft and Excel, Thomson Learning.
5. Tanenbaum, A. S., (4<sup>th</sup> Ed. 2011), Computer Networks, Pearson Education.
6. Goyal, Anita, (2012) Computer Fundamentals, Pearson Education.

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BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 111: Computer Applications Lab**

**L-0, T-04**

**Credit-2**

**External Marks: 60**

**This Lab would be based on the course BBA-109: Computer Applications**

**1. Knowledge of all commands of using Windows to be taught.**

**2. Introduction to MS-Word:**


Introduction to Word Processing, it's Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc.

**3. Introduction to MS-Excel:**

Introduction to Electronic Spreadsheets, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions, Auto Sum, Copying Formula, Formatting Data, Creating Tables, Graphs and charts, Creating Database, Sorting Data, Filtering etc. Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries.

**4. Introduction to MS PowerPoint:**

PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting etc.

  
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# SEMESTER -II



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

**L-4, T/P-0,**

**BBA 102: Cost Accounting**  
**Credits: 04**

**External Marks: 75**

**Objective:** The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

**Course Contents**

**Unit I**

**(14 Hours)**

**Meaning and Scope of Cost Accounting:** Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Difference between financial, cost and management accounting. Basic Cost concepts - Cost classification and elements of cost.

**Materials Control:** Meaning, Steps Involved, Materials and Inventory, Techniques of Material/Inventory Control (EOQ, FSND, ABC, Stock Levels, JIT, VED), Valuation of Inventory (FIFO, LIFO, Weighted average); Practical examples of EOQ, stock levels, FIFO, LIFO.

**Unit II**

**(14 Hours)**

**Labour Cost:** Attendance and payroll procedures, overtime, idle time and incentives, direct and indirect labour, remuneration systems and incentive schemes (Halsey, Rowan, Taylor, Merrick, Bedaux, Emerson plans practical examples).

**Overheads: Functional analysis** – factory, administration, selling, distribution, research and development, fixed, variable, semi variable and step cost; Factory overheads, Administration overheads and Selling and distribution overheads in brief. (Overhead rate, Machine rate, under & over absorption practical examples to be taught).

**Unit III**

**(14 Hours)**

**Cost Sheet** – Preparation of Cost Sheet (simple problems)

**Process Costing** - Meaning and computation of normal profits, abnormal effectives and abnormal loss.

**Unit IV**

**(14 Hours)**

**Contract Costing:** Contract meaning, types, Job and Batch costing, preparation of contract accounts, escalation clause, calculation of work in progress, accounting for material: accounting for plant used in a contract; contract profit and loss account, balance sheet.

Operating costing (basic problem examples to be taught).

**Suggested Readings:**

1. Maheshwari, S. N. and Mittal, S. N. (26<sup>th</sup> Ed., 2015), Cost Accounting—Theory and Problems, Shri Mahavir Book Depot.
2. Arora, M.N., (12<sup>th</sup> Ed., 2012), Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (5<sup>th</sup> Ed., 2013), Cost Accounting, McGraw Hill Education.
4. Pandey, I.M., (4<sup>th</sup> Ed., 2014), Management Accounting, Vikas Publishing House, Delhi.
5. Khan M.Y., (7<sup>th</sup> Ed., 2017) Management Accounting, McGraw Hill Education.
6. P.C.Tulsian; (1<sup>st</sup> Ed., 2013), Introduction to Cost Accounting, S.Chand, Delhi

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

**BBA-104 – Quantitative Techniques**

**L-4, T-0**

**Credits -4**

**External Marks: 75**

**Objective:** The objective of this paper is to develop student's familiarity with the basic concept and tools in statistics and operations research. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers.

**Course Contents**

**Unit I**

**(14 Hours)**

**Statistics:** Definition, Importance & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of Frequency distribution – Graphics, Bars, Histogram, Diagrammatic.

Measures of Central Tendency – Mean Median and Mode, Partition values – quartiles, deciles and percentiles; Measures of variation – Range, IQR, quartile, deciles and percentiles, quartile deviation and standard deviation and Lorenz Curve.

**Unit II**

**(14 Hours)**

**Correlation Analysis:** Correlation Coefficient; Assumptions of Correlation Analysis; Coefficients of Determination and Correlation; Measurement of Correlation- Karl Person's Methods; Spearman's Rank correlation; Regression: meaning, assumptions, regression lines, ordinary least square method of regression; Pitfalls and Limitations Associated with Regression and Correlation Analysis.

**Unit III**

**(14 Hours)**

**Linear Programming:** Concept and Assumptions Usage in Business Decision Making, Linear Programming Problem: Formulation, Methods of Solving: Graphical and Simplex, problems with mixed constraints: Duality; Concept, Significance.

**Unit IV**

**(14 Hours)**

**Transportation and Assignment problems:** General Structure of Transportation Problem, Different Types Methods for Finding Initial Solution by North-West Corner Rule, Least Cost Method and Vogel Approximation Method and Testing for Optimality. Assignment Problem: Hungarian Assignment Method, unbalanced assignment problems, restrictions in assignment, Travelling Salesman Model.

**Suggested Readings:**

1. Vohra, N.D., (5<sup>th</sup> Ed., 2017) Quantitative Techniques in Management, McGraw Hill Education.
2. Gupta, SP and Gupta, P.K. 1<sup>st</sup> Ed., 2014), Quantitative Techniques and Operation Research, Sultan Chand.
3. Rajagopalan, S. & Sattanathan, R., (2<sup>nd</sup> Ed., 2013) Business Statistics & Operations Research, McGraw Hill Education.
4. Sharma, J.K., (5<sup>th</sup> Ed., 2012) Operations Research: Problems & Solutions, Macmillan India Ltd.
5. Render, Barry, Stair, R.M., Hanna, M.E., Badri, (12<sup>th</sup> Ed., 2014) Quantitative Analysis for Management, Pearson Education.
6. Bajpai, Naval (1<sup>st</sup> Ed. 2014) Business Statistics, Pearson Education

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

**BBA 106: E-Commerce**

**L-4, T-0,**

**Credits: 04**

**External Marks: 75**

**Objectives:** The course imparts understanding of the concepts and various application issues of e-commerce like Internet infrastructure, security over internet, payment systems and various online strategies for e-commerce.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction to E-Commerce:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Electronic Commerce, Types of Electronic Commerce, Electronic Commerce Models, Challenges and Barriers in E-Commerce environment; E-Commerce in India : Transition to E-commerce in India, Indian readiness for E-commerce, E-Transition challenges for Indian corporate.

**Unit II**

**(14 Hours)**

**HTML:** Elements, Tags and basic structure of HTML files, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls.

**Unit III**

**(14 Hours)**

**Electronic Payment System:** Digital Payment Requirements, Electronic Payment System, Types of Electronic Payment Systems, Concept of e-Money, Infrastructure Issues and Risks in EPS, Electronic Fund Transfer.

**Security Issues in E-Commerce:** Need and concepts, Electronic Commerce security environment, security threats in E-Commerce environment, Basics of Encryption and Decryption.

**Unit IV**

**(14 Hours)**

**E-commerce Applications:** E-commerce applications in various industries, Emerging Trends in E-Commerce, Mobile Commerce; Economic, Technological and Social Considerations, Regulatory and Ethical considerations in E-Commerce.

**Suggested Readings:**

1. Elias M. Awad (3<sup>rd</sup> Ed.,2007). Electronic Commerce - From Vision to Fulfillment, PHI Learning.
2. Joseph, P.T. and S.J. (4<sup>th</sup> Ed.,2012). E-Commerce – An Indian Perspective, PHI Learning.
3. Efraim Turban, David King, Dennis Viehland, Jae Lee, (2009): Electronic Commerce – A Managerial Perspective, 4th Edition, Pearson Education.
4. Bharat Bhaskar (4<sup>th</sup> Ed.,2013). Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey (4<sup>th</sup> Ed.,2013). E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, (9<sup>th</sup> Ed.,2014). Electronic Commerce, Cengage Learning.

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

**BBA 108: E-Commerce Lab**

**L-0, T/P-4**

**Credits: 02**

**External Marks: 60**

**Objective:** Lab would be based on the Paper BBA-106: E-Commerce and will cover the following :  
Creating Web pages using HTML Tags, Elements, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls and other relevant things.



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

**BBA 110: Business Communication**

**L-4, T-0,**

**Credits: 04**

**External Marks: 75**

**Objective:** To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

**Course Contents**

**Unit I**

**(14 Hours)**

**Fundamental of Communication:** Meaning and significance of communication, Process of Communication, Principles of Effective Business Communication, 7Cs; How to Improve Command over Spoken and Written English, Effective Listening.

**Unit II**

**(14 Hours)**

**Communicating in a Multicultural World:** Idea of a global world, Impact of globalization on organizational and multicultural communication, understanding culture for global communication; Etic and Emic approaches to culture, The Cross Cultural Dimensions of Business Communication, Technology and Communication, Ethical & Legal Issues in Business Communication, overcoming cross cultural communication.

**Unit III**

**(14 Hours)**

**Business letter writing and Presentation Tools: Business letters-** Need, Functions and Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters and Complaints; **Employment related letters** Interview Letters, Promotion. Letters, Resignation Letters,

**Unit IV**

**(14 Hours)**

**Departmental Communication:** Barriers of Communication, Meaning, Need and Types, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Minutes of the meeting. Project and Report writing, How to Make a Presentation, the Various Presentation Tools, along with Guidelines of Effective Presentation,

**Suggested Readings:**

1. Lesikar (13<sup>th</sup> Ed., 2014). Business Communication: Making Connections in a Digital World. McGraw Hill Education.
2. Boove, C.L., Thill, J.V. & Chaturvedi, M. (13<sup>th</sup> Ed., 2014). Business Communication Today, Pearson.
3. Krizan et al (1<sup>st</sup> Ed.,2014). Effective Business Communication, Cengage Learning.
4. Scot, O. (8<sup>th</sup> Ed.,2012). Contemporary Business Communication, Biztantra, New Delhi.
5. Chaney & Martin (6<sup>th</sup> ED.,2013). Intercultural Business Communication, Pearson Education
6. Penrose et al (6<sup>th</sup> Ed.,2013). Business Communication for Managers, Cengage Learning.

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

**BBA 112: Business Environment**

**L-4, T-0,**

**Credits: 04**

**External Marks: 75**

**Objective:** To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions and how the Indian Economy is influencing the business environment in India context.

**Course Contents**

**Unit I**

**(14 Hours)**

**An Overview of Business Environment:** Type of Environment-Internal, External, Micro and Macro Environment, Socio-cultural environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Process and Limitations of Environmental Analysis.

**Structure of Indian Economy:** Concept of Economic Growth and Economic Development. Basic Characteristics of Indian Economy

**Unit II**

**(14 Hours)**

**Planning and Economic Development and Problems in Indian Economy:** Industrial Policy-1991, Disinvestments of Public Enterprises; Economic Problems: Poverty, Inequality, Unemployment, Concentration of Economic Power, Low Capital Formation and Industrial Sickness.

**Unit III**

**(14 Hours)**

**Concepts of Macro Economics and National Income Determination:** Definitions, Importance, Limitations of Macro-Economics, Macro-Economic Variables, circular flow in 2,3,4 sector and multiplier in 2,3,4 sector.

**National Income:** Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

**Macro Economic Framework:** Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between saving and Consumption, Investment function.

**Unit IV**

**(14 Hours)**

**Economic Environment:** Nature of Economic Environment, Economic, Nature and Structure of the Economy, Monetary and Fiscal Policies, FEMA, FDI, WTO, GATT.

**Suggested Readings:**

1. Paul J. (4<sup>th</sup> Ed. 2017), Business Environment, McGraw Hill Education.
2. Cherunilam, Francis, (1<sup>st</sup> Ed.,2014), Business Environment - Text and Cases, Himalaya Publishing House.
3. Dhingra, I C.,(8<sup>th</sup> Ed.,2016), Indian Economy, Sultan Chand & Sons.
4. Aswathappa, K., (1<sup>st</sup> Ed.,2012), Essentials of Business Environment, Himalaya Publishing House.
5. Gupta C. B.,(1<sup>ST</sup> Ed.,2014), Business Environment, Sultan Chand.
6. Dwivedi, D. N., (4<sup>th</sup> Ed., 2015) Macro Economics, McGraw Hill Education.

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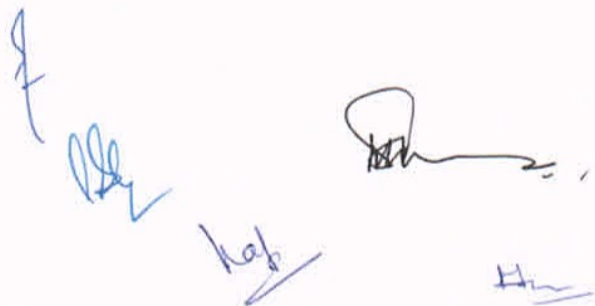
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# SEMESTER –III



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

**BBA 201: Business Laws**

**L-4, T -0**

**Credit-4**

**External Marks: 75**

**Objective:** The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.

**Course Contents**

**Unit I**

**(14 Hours)**

**The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Contract of Indemnity and Guarantee
- d) Contract of Bailment & Pledge.

**Unit II**

**(14 Hours)**

**The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit III**

**(14 Hours)**

**The Companies Act 2013 with up-to-date Amendments:** Essential characteristics of a Company, Types of Companies, Memorandum and Articles of Association, Prospectus, Shares – Kinds, Allotment and Transfer, Debentures, Essential conditions for a valid Meeting, Kinds of Meetings and Resolutions; Directors and Remuneration, Directors, Managing Directors-their Appointment, Qualifications, Powers and Limits on their Remuneration, Prevention of Oppression and Mismanagement, single person company and other important changes from the previous companies Act of 1956.

**Unit IV**

**(14 Hours)**

**The Negotiable Instruments Act 1881**

- a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque, Crossing of Cheque, Bouncing of Cheques
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements

**Suggested Readings:**

1. Kuchhal, M.C. and Vivek Kuchhal, (4<sup>th</sup> Ed.,2014) Business Law, Vikas Publishing House, New Delhi.
2. Pathak A. (6<sup>th</sup> Ed. 2014), Legal Aspect of Business, McGraw Hill Education.
3. Dr. Maheshwari,S.K & Dr. Maheshwari S.N , (6<sup>th</sup> Ed.,2015).A Manual of Business Law ,Himalayan Pub House.
4. Singh, Avtar, Business Law, (1<sup>st</sup> Ed.,2015), Eastern Book Company, Lucknow.
5. N.D.Kapoor, (1<sup>st</sup> Ed.,2013)Sultan Chand, New Delhi "Business Law"
6. Bulchandani K R, Business Law for Management, (8<sup>th</sup> Ed.,2014), Himalaya Pub.House-New Delhi.

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

L-4 T/P-0

Credits-4

External Marks: 75

**Objective:** To provide students with an understanding of the basic concepts and principles in the area of marketing management and to inculcate in them an awareness of the importance of understanding consumer needs and the processes involved in conceptualizing, creating, communicating and delivering products aimed at fulfilling these needs.

**Course Contents**

**Unit I**

(14 Hours)

**Introduction to Marketing:** Nature, Scope and Importance of Marketing; Basic Concepts, Marketing Philosophies; Marketing Management Process-An Overview; Concept of Marketing Mix; Understanding Marketing Environment; Steps in Consumer Decision Making, Characteristics of Industrial Markets ; Market Segmentation, Targeting and Positioning.

**Unit II**

(14 Hours)

**Product & Pricing:** Product Levels, Product Mix, Product Lines, Product Strategy, Branding Decisions, New Product Development, Product Lifecycle; Pricing Decisions: Pricing Objectives, Pricing Methods, Price Adjustment Strategies.

**Unit III**

(14 Hours)

**Place: Role and Importance of Intermediaries,** Types of Channels, Major Channel Design Decisions; Selecting, Motivating and Evaluating Channel Intermediaries; Physical Distribution, Logistics and Supply Chain Management.

**Unit IV**

(14 Hours)

**Promotion: Promotional Objectives;** Factors Influencing Choice of Promotional Mix; Push vs. Pull Strategy; Advertising-Definition and Importance; Comparison of Advertising Media; Personal Selling- Importance and Process, Transaction versus Relationship Selling; Sales Promotion – Purpose, Types, Limitations; Publicity and Public Relations- Definition, Importance and Tools; Direct Marketing; Digital Marketing-Types, Advantages & Challenges. .

**Suggested Readings:**

1. Kotler, P., Keller, K.L. (15<sup>th</sup> Ed., 2015), Marketing Management, Pearson Education.
2. Ramaswamy, V.S and Namakumari, S. (5<sup>th</sup> Ed., 2013), Marketing Management: A Strategic Decision Making Approach Global Perspective Indian Context, Mc Graw Hill Education.
3. Lamb, C.W, Hair, J.F, Sharma, D. & Mc Daniel C. (1<sup>st</sup> Ed. 2016), Marketing- A South Asian Perspective Edition, Cengage India Pvt. Ltd, Delhi
4. Baines, P., Fill, C., Page, K., Sinha, P.K. (1<sup>st</sup> Ed. 2013), Marketing: Asian Edition, Oxford University Press, New Delhi.
5. Walker O. C., Mullins J. & Boyd Jr. H. W. (7<sup>th</sup> Ed., 2014), Marketing Strategy: A Decision Focused Approach, Mc Graw Hill Education.
6. Saxena, R. (5<sup>th</sup> Ed., 2015), Marketing Management, Mc Graw Hill Education.

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

**BBA 205: Business Ethics and Corporate Social Responsibility**

**L-4, T/P-0,**

**Credits: 04**

**External Marks: 75**

**Objective:** The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction:** Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making.

**Ethics:** Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vadanta in Management, Relevance of Ethics and Values in Business

**Unit II**

**(14 Hours)**

**Knowledge and Wisdom:** Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom management.

**Stress Management:** Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement.

**Concept of Dharma & Karma Yoga:** Concept of Karama and Kinds of Karam Yoga, Nishkam Karma, and Sakam Karma; Total Quality Management, Quality of life and Quality of Work Life.

**Unit III**

**(14 Hours)**

**Understanding Progress, and Success - Results & Managing Transformation:** Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation.

**Understanding Success:** Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.

**Unit IV**

**(14 Hours)**

**Corporate Social Responsibility & Corporate Governance:** Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business

**Suggested Readings:**

1. Fernando, A.C., (2<sup>nd</sup> Ed.,2013), Business Ethics, Pearson education.
2. Mandal S.K. (2<sup>nd</sup> Ed. 2012), Ethics in Business and Corporate Governance, McGraw Hill Education.
3. Govindarajan.M, Natarajan.S, Senthilkumar, V.S., (1<sup>st</sup> Ed.,2013) Professional Ethics and Human Values, PHI
4. Rao, A.B., (1<sup>st</sup> Ed.,2012), Business Ethics and Professional Values, Excel Book.
5. Manuel G.Velasquez, (7<sup>th</sup> Ed.,2012), Business Ethics Concepts, Printice Hall of India.
6. Sison, Alejo G. Corporate Governance and Ethics, (1<sup>st</sup> Ed.,2010) Edward Elgar Publishing Ltd.

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

**L-4 T-0**

**Credits –4**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(14 Hours)**

**Management Accounting:** Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

**Unit II**

**(14 Hours)**

**Financial Analysis:** Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages.

**Ratio Analysis:** Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios.

**Cash Flow Analysis:** Difference between Cash and Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement.

**Unit III**

**(14 Hours)**

**Budgets and Budgetary Control:** Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Preparation of Different Budgets, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres.

**Standard Costing and Variance Analysis:** Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, Significance of Variance Analysis, Computation of Material, Labour and overhead variances.

**Unit IV**

**(14 Hours)**

**Marginal Costing and Profit Planning:** Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

**Decisions Involving Alternative Choices:** Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Expand or Contract and Shut-Down or Continue.

**Suggested Readings:**

1. Maheshwari, S.N., (17<sup>th</sup> Rev.Ed.,2014), Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y., (7<sup>th</sup> Ed. 2017) Management Accounting, McGraw Hill Education
3. Arora, M.N., (12<sup>th</sup> Ed.,2012), Cost Accounting, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, (5<sup>th</sup> Ed. 2013), Cost Accounting, McGraw Hill Education.
5. Bhattacharya, (1<sup>st</sup> Ed.,2010), Management Accounting, Pearson Education.
6. Hilton R. W. (10<sup>th</sup> Ed. 2017), Managerial Accounting, McGraw Hill Education.

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

**BBA 209: Indian Economy**

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

**Credits-4**

**External Marks: 75**

**Objective:** To help the students to understand the basics of Indian economy and to catch up with economic changes occurring at national and international levels.

**Course Contents**

**Unit I**

**(14 Hours)**

**Nature of Indian Economy:** The need for Economic Development, causes of under development, determinates of development, National Income of India-estimates, Interregional variations of national income, NITI Aayog (National Institution for Transforming India).

**Unit II**

**(14 Hours)**

**Human Resources and Economic Development** – Demographic Features of Indian population, size and growth of population and economic development. Problem of over population. Human development Index. New Economy Policy; - Privatization, Liberalization, Globalization. Unemployment problem in India; Problem of Poverty.

**Unit III**

**(14 Hours)**

**Industrialization-** Growth and problems of major industries-Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum. Industrial policy. Small scale industries-Problems and policy. Regional imbalances, Parallel Economy. India's foreign trade and balance of payment.

**Unit IV**

**(14 Hours)**

**Indian Finance System:** Mobilization of resources for development. Economic Planning-Importance of planning for Economic development, Salient features of India's five years plans priorities-target achievements, failures, factors affecting successful implementations of plans, working knowledge of Inflation and its impact on economy with special reference to India.

**Suggested Readings:**

1. Datt, and Sundhram, R., (5<sup>th</sup> Ed.,2013), Indian Economy, Sultan Chand & Sons.
2. Dhingra, I C., (28<sup>th</sup> Ed.,2014), Indian Economy, Sultan Chand & Sons.
3. Singh Ramesh (8<sup>th</sup> Ed.,2016), Indian Economy, McGraw Hill Education.
4. Banik Nilanjan (1<sup>st</sup> Ed.2015), The Indian Economy: A Macroeconomic Perspective, Sage India Publisher.
5. Kapila Uma(17<sup>th</sup> Ed.,2017), Indian Economy: Performance and policies, Academic Foundation.
6. Economic survey 2017 and whatever is its latest edition.

  
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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**  
**BBA 211: Environmental Science\***

\*NUES: Non University Examination System

**L-2, T/P-0,**

**Credits: 02**

**Internal Marks: 100**

**Objective:** The basic objective of this paper is to understand the basic fundamental to environmental science, complexity of ecosystems, major environmental problems including their causes and consequences. This course endeavors to provide a background to current and controversial environmental issues and possible solutions to environmental problems.

**Course Contents**

**Unit I**

**(07 Hours)**

**Ecosystems and how they work:** Types of Eco-Systems, Geosphere – Biosphere and Hydrosphere introduction. Major issues of Biodiversity, Conservation of Bio-Diversity.

**Concept of sustainability and international efforts for environmental protection:** Concept of Sustainable Development, Emergence of Environmental Issues. International Protocols, WTO, Kyoto Protocol, International Agreement on Environmental Management.

**Unit II**

**(07 Hours)**

**Water Pollution:** Water Resources of India, Hydrological Cycle, Methods of Water Conservation and Management, Rain Water Harvesting and their legal aspects, River Action Plan, Ground and Surface Water Pollution; Waste Water Management.

**Air Pollution:** Air Pollution and Air Pollutants, Sources of Air Pollution and its Effect on Human Health and Vegetations. Green House Effect, Global Warming and Climate Change.

**Unit III**

**(07 Hours)**

**Solid Waste:** Management – and Various Method Used, Composting, Land Fill Sites etc. Hazardous Waste Management, Biomedical Waste Management.

Environmental Impact Assessment and Environmental Management System - Introduction and its Impact.

**Unit IV**

**(07 Hours)**

**Introduction to Indian Environmental laws:** Legal framework, The Indian Penal Code, Role of Judiciary in Environmental Protection, Water (Prevention and Control of Pollution) Act, 1974, Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981,

**Suggested Readings:**

1. Miller Tyler, G.Jr.,(13<sup>th</sup> Ed.,2011), Environmental Science: Working with the Earth, Cengage Learning India Ltd.
2. Mishra, S.P., and Panday, S.N., (2<sup>nd</sup> Ed.,2014), Essential Environment Studies, Ane Books Pvt. Ltd.
3. Chhatwal, Rajni Johar (2<sup>nd</sup> Ed.,2012), Environmental Science, UDH Publishers & Distributers (P) Ltd.
4. Ghosh Roy, M.K. (1<sup>st</sup> Ed.,2014), Sustainable Development, Ane Books Pvt. Ltd.
5. Asthana, D.K. and Meera. (1<sup>st</sup> Ed.,2014), Textbook on Environmental Studies. S.Chand.
6. Arumugam.N, & Kumaresan.V, (2<sup>nd</sup> Ed.,2014) Environmental Science & Engineering, Saras Publication.

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# SEMESTER -IV



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

**BBA 202: Human Resource Management**

**L-4, T-0**

**Credits: 04**

**External Marks: 75**

**Objective:** The objective of this course is to make students familiarize with basic concepts of human resource management and people related issues.

**Course Contents**

**Unit I**

**(14 Hours)**

**Human Resource Management:** Concept, Nature, Scope, Objectives and Importance of HRM; Evolution of HRM, Emerging Challenges of HRM; Personnel Management vs. HRM, empowerment, human capital, flexi-time, mentoring.

**Strategic HRM:** Meaning and steps of Strategic HRM, Traditional HRM vs. Strategic HRM.

**Unit II**

**(14 Hours)**

**Human Resource Planning:** Human Resource Planning- Quantitative and Qualitative dimension.

**Job analysis:** job description and job specification; Job Enlargement; Job Enrichment

**Recruitment:** Concept, sources, process, methods and techniques including e-recruitment, outsourcing, poaching); **Selection:** Concept and process; test and interview; placement induction

**Internal mobility and job changes:** promotions, demotion, transfers and separation.

**Unit III**

**(14 Hours)**

**Training and Development:** Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role Specific and Competency Based Training; Evaluating Training Effectiveness;

**Management Development:** Meaning, process and techniques; Career Planning; Succession Planning and Career Development.

**Compensation:** concept and components of Employee Compensation - Base and Supplementary; job evaluation: Concept, Process and Significance

**Unit IV**

**(14 Hours)**

**Performance appraisal:** Nature and objectives; Techniques of performance appraisal (Traditional and modern methods), Limitations of Performance Appraisal, potential appraisal.

**Maintenance:** Employee health and safety; employee welfare; social security.

**Industrial relations-** an overview, Employee Grievance: Concept and causes, Grievance: handling and redressal settlement machinery.

**Suggested Readings:**

1. Gary Dessler. (6<sup>th</sup> Ed.,2013), A Framework for Human Resource Management, Pearson Education.
2. David A. Decenzo, Stephen P. Robbins, Susan L.Verhulst, (11<sup>th</sup> Rev.Ed.,2015), Human Resource Management, Wiley India Private Limited.
3. Bohlendar and Snell, (16<sup>th</sup> Ed.,2014) Principles of Human Resource Management, Cengage Learning.
4. K. Aswathappa, (8<sup>th</sup> Ed.,2017)Human Resource Management, McGraw Hill Education.
5. Chhabra, T.N. (1<sup>st</sup> Ed.,2014) Essentials of Human Resource Management. Sun India Publication New Delhi.
6. Robert L. Mathis and John Jackson, (14<sup>th</sup> Ed.,2014) Human Resource Management, South-Western Publisher.

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

**BBA-204: Financial Management**

L-4, T-0

Credit-4

External Marks: 75

**Objective:** Efficient Management of a business enterprise is closely linked with the efficient management of its finances. Accordingly, the objective of the course is to acquaint the students with the overall framework of financial decision- making in a business unit.

**Course Contents**

**Unit I**

(14 Hours)

**Financial Management:** Nature, scope and objectives of financial management, Time value of money, Concept of Risk and Return (including Capital Asset Pricing Model), Valuation of Securities: Debentures, Preference shares and Equity Shares.

**Sources of Financing:** Classification of Sources of Finance, Security Financing, Loan Financing, Project Financing, Loan Syndication- Book Building, New Financial Institutions and Instruments(in brief)viz. Depositories, Factoring, Venture Capital, Credit Rating, Commercial Paper, Certificate of Deposit, Stock Invest, Global Depository Receipts.

**Unit II**

(14 Hours)

**Capital Budgeting:** Concept, Importance and Appraisal Methods: Pay Back Period, Accounting Rate of Return, Net Present Value Method (NPV), Profitability Index, and IRR. Capital budgeting under Risk- Certainty Equivalent Approach and Risk Adjusted Discount Rate.

**Unit III**

(14 Hours)

**Cost of Capital:** Meaning, classification and methods of calculating cost of equity capital, cost of retained Earnings, Cost of Debts, Cost of Preference Capital and Weighted Average Cost of Capital (WACC).

**Capital structure:** Theories of Capital Structure (Net income, Net Operating Income, MM Hypothesis, Traditional Approach), Determinants of Capital structure.

**Leverage:** Concept, significance and types of leverage: Operating and Financial leverage.

**Unit IV**

(14 Hours)

**Dividend Decision:** Retained Earnings Vs Dividend Decision, Gordon Model, Walter Model, MM Approach, Determinants of Dividend.

**Working capital Management:** meaning and nature of Working Capital, Working Capital estimation, Inventory and Payable management.

**Suggested Readings:**

1. Khan M.Y, Jain P.K., (7<sup>th</sup> Ed.,2014), Financial Management, McGraw Hill Education.
2. Pandey I. M., (11<sup>th</sup> Ed.,2015), Financial Management, Vikas Publishing House.
3. Kapil, Sheeba,(1<sup>st</sup> Ed.,2015), Financial Management, Pearson Education.
4. Chandra Prasanna (9<sup>th</sup> Ed.,2015), Financial Management, McGraw Hill Education.
5. Maheshwari, S.N.(14<sup>th</sup> Ed.,2014), Financial Management: Principles and Practice, Sultan Chand.
6. Tulsian, P.C. (1<sup>st</sup> Ed.,2010), Financial Management: A self study textbook, Sultan Chand.

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

**BBA-206 Research Methodology**

**L-4, T-0,**

**Credits: 04**

**External Marks: 75**

**Objective:** The objective of this paper is to understand the various aspects of research, identify the various tools available to a researcher. Research Methodology can help the business manager in decision making.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction:** Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

**Unit II**

**(14 Hours)**

**Research Process:** An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies, Questionnaire Design.

**Unit III**

**(14 Hours)**

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

**Sampling** –Steps, Types, Sample Size Decision; Secondary data sources.

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests.

**Unit IV**

**(14 Hours)**

**Report Preparation:** Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

**Computerized Data Analysis:** An overview, features, and role of Computerized Data Analysis (Advanced Excel / SPSS or any other analytical software) (Introductory aspects only).

**Suggested Readings:**

1. Deepak chawla & Neena Sondi,( 2<sup>nd</sup> Ed, 2016), Vikas Publishing House.
2. Cooper, Donald R. and Schindler, Pamela S. (11<sup>th</sup> Ed.,2012), Business Research Methods, McGraw Hill Education.
3. Kumar, Ranjit, (4<sup>th</sup> Ed.,2014), Research Methodology: A step by step guide for Beginners. Pearson Educaion.
4. Kumar V., (2015), Marketing Research: A Global Outlook, Sage Publications.
5. Levin, Richard and Rubin, DS, (7<sup>th</sup> Ed.,2013), Statistics for Management, Pearson Education.
6. Beri, G.C., (5<sup>th</sup> Ed.,2013), Marketing Research, McGraw Hill Education.

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

**BBA-208: Research Methodology Lab**

**L-0, T/P-2**

**Credit-2**

**External Marks: 60**

The Lab would be based on the Paper 206: Research Methodology. The objective of this lab is to understand the various aspects of research, identification and use of various statistical tests using Software tools available to a researcher. Research tools can help the business manager in decision making (By using any popular Software (Advanced Excel / SPSS or any other analytical software). The student be made capable to use any popular software on which training is given to use it in his/her project/summer training report.



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

**BBA-210: Information Systems Management**

**L-4 T-0**

**Credit-4**

**External Marks: 75**

**Objective:** The objective of the course is to acquaint the students about the concept of information systems and their components specially databases in business organizations.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction to MIS:** Definition, Purpose, Objectives, and Role of MIS in Business Organization, pre-requisites for effective MIS, components of MIS, MIS Applications in Business.

**Information in Decision Making:** Meaning and importance, Sources and Types of Information, information requirements with particular reference to Management Levels, Relevance of Information in Decision Making.

**Unit II**

**(14 Hours)**

**Introduction to Database Systems:** File System versus DMBS, Structure of a DBMS, People who deal with database, Introduction to Data Models, Concept of normalization, Introduction to Entity relationship model, Overview of Database Design, Entities, attributes and relationships, Introduction to Relational Model, Integrity Constraints, Querying Relational Data using SQL: DDL and DML commands, aggregate functions.

**Unit III**

**(14 Hours)**

**Cost Benefit Analysis:** Quantitative and Qualitative Aspects, Assessing Information needs of the Organization.

**System Development:** Concept of System, Types of Systems – Open, Closed, Deterministic, Probabilistic, etc., System Approaches - System Development Life Cycle (SDLC), Prototyping, End User Development, Waterfall and Spiral method, System Analysis, Design and Implementation.

**Unit IV**

**(14 Hours)**

**Types of Information Systems:** Transaction Processing System, Expert System, Decision Support System, Executive Information system and Knowledge Management System.

**Information Technology:** Recent Developments in the Field of Information Technology, Impact of IT on Organization, Multimedia Approach to Information Processing, Centralized and Distributed Processing.

**Suggested Readings:**

1. Laudon and Laudon, (14<sup>th</sup> Ed.,2015).Management Information Systems, Pearson Education.
2. Elmsari R. and Navathe S. (6<sup>th</sup> Ed. 2013), Fundamentals of Database Systems, Pearson Education.
3. O'Brien, James A., (10<sup>th</sup> Ed., 2013.) Management Information Systems, McGraw Hill.
4. Davis,B.Gordon, (3<sup>rd</sup> Ed.,2012) Management Information Systems, McGraw Hill,.
5. Goyal D.P., (4<sup>th</sup> Ed.,2014) Management Information Systems, Macmillan Publication,.
6. M Azam, (1<sup>st</sup> Ed.,2012) Management Information Systems, McGraw Hill.

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

**BBA-212: Information Systems Management Lab**

**L-0, T/P-2**

**Credit-2**

**External Marks: 60**

Lab would be based on the Paper 210: Information Systems Management Lab. The objective of this lab is to help the students to understand the various aspects and components of Information Systems specially data bases. Students are required to design the Data bases using E-R Model and run SQL queries on DDL commands, DML commands and aggregate functions.

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

**BBA 214: Managerial Skill Development (NUES)\***

\*NUES: Non University Examination System

**L-0, T/P-2**

**Credits: 02**

**Internal Marks: 100**

**Objective:** The main aim of the course is to improve the self-confidence and groom the personality. The following topics are indicated as course line and should be explored through application based exercise and workshops to provide fundamental knowledge and exposure to the students.

**Course Contents**

**Unit I**

**(07 Hours)**

**Self:** Core Competency, Understanding of Self, Components of Self – Self identity, Self concept, Self confidence and Self image. Skill Analysis and finding the right fit.

**Unit II**

**(07 Hours)**

**Self Esteem:** Meaning & Importance, Components of self esteem, High and low self esteem, measuring your self esteem and its effectiveness, Personality mapping tests, Appreciative Intelligence.

**Unit III**

**(07 Hours)**

**Building Emotional Competence:** Emotional Intelligence – Meaning, Components, Importance and Relevance, Positive and Negative Emotions., Healthy and Unhealthy expression of Emotions, The six-phase model of Creative Thinking: ICEDIP model.

**Unit IV**

**(07 Hours)**

**Thinking skills:** The Mind/Brain/Behaviour, Thinking skills, Critical Thinking and Learning, Making Predictions and Reasoning, Memory and Critical Thinking, Emotions and Critical Thinking.

**Creativity:** Definition and meaning of creativity, The nature of creative thinking, Convergent and Divergent thinking, Idea generation and evaluation (Brain Storming), Image generation and evaluation.

**Debates, presentations, role plays and group discussions on current topics.**

**Audio and Video Recording of the above exercises to improve the non-verbal communication and professional etiquettes.**

**Suggested Readings:**

1. Joshi, G. (2015), Campus to Corporate-Your Roadmap to Employability, Sage Publication
2. Covey S.R (2015), The 7 Habits of Highly Effective People, Mango Media Inc.
3. Mcgrath E. H. (9<sup>th</sup> Ed. 2011), Basic Managerial Skills, Prentice Hall India Learning Private Limited.
4. Whetten D. (8<sup>th</sup> Ed. 2011), Developing Management Skills, Prentice Hall India Learning Private Limited.
5. Gulati S. (2002), Corporate Softskills , Rupa Publication Pvt. Ltd.
6. Gallagher (2010), Skills Development for Business & Management Students, Oxford University Press.

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# SEMESTER - V



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

**BBA 301: Income Tax Law and Practice**

**L-4, T/P-0,**

**Credits: 04**

**External Marks: 75**

**Objective:** The course aims to help students to comprehend the basic principles of the laws governing Direct taxes. Students are expected to have only elementary knowledge of the topics specified in the syllabus.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction to Income Tax Act 1961**, Salient Features and Basic Concepts – Previous Year, Assessment Year, Person, Gross Total Income and Agricultural Income, Residential Status and Incidence of Tax, Fully Exempted Incomes

**Unit II**

**(14 Hours)**

**Heads of Income-Salary** (perquisites, allowances and retirement benefits), House Property, Business or Profession, Capital Gains, Other Sources

**Unit III**

**(14 Hours)**

**Deductions u/s 80C to 80U**, Provisions for Clubbing of Income (simple problems), Meaning and Provisions of Set off and Carry Forward of Losses (simple problems)

**Unit IV**

**(14 Hours)**

**Deduction of Tax at Sources**, Payment of Advance Tax, Assessment of Individuals (computation of Total Income and Tax Liability) and Procedure for filing of returns (online filing- ITR).

**Suggested Readings:**

1. Lal, B.B., (29<sup>th</sup> Ed.,2012), Income Tax and Central Sales tax Law and Practice, Pearson Education.
2. Singhanian, V. K and Singhanian, Monica, (56<sup>th</sup> Ed.,2016), Students Guide to Income Tax, Taxman Publications.
3. Ahuja, Girish and Gupta, Ravi, (1<sup>st</sup> Ed., 2014), Systematic Approach to Income Tax, Bharat Law House.
4. Datey, V.S., Indirect Taxes-Law and Practice,(38<sup>TH</sup> Ed.,2017), Taxmann Publications.
5. Government of India, Bare Acts (1<sup>st</sup> Ed.,2014), (Income Tax, Service Tax, Excise and Customs).
6. Vashisht, Nitin and Lal, B.B., (30<sup>th</sup> Rev. Ed.,2012), Direct Taxes: Income Tax, Wealth Tax and Tax Planning, I K International Pub. House..

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

**BBA 303: Production & Operations Management**

**L-4, T-0**

**Credit -4**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(14 Hours)**

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

**Production Planning and Control:** Objectives, Importance, Levels and Procedures of Production Planning and Control.

**Production Design and Development:** Product Design, Factors determining the Design of a Product, Approaches to Product Design, Product Development Process, and Factors influencing Product Development.

**Unit II**

**(14 Hours)**

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

**Purchasing and Material Management:** Objectives and Importance of Material Management, Organisation of Material Management, Factors responsible for providing economy in Material Management, Steps in purchasing procedure, and Methods of Purchasing.

**Unit III**

**(14 Hours)**

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

**Quality Management Systems and TQM:** TQM, Phases of Quality Control, Specification of Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka-Yokes, ISO (9000&14000 Series), and Six Sigma (Introductory aspects only).

**Unit IV**

**(14 Hours)**

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

**Emerging Concepts and Issues in Manufacturing Systems:** IT in Modern Production Management, Supply Chain Management, CAD / CAM Systems, ERP in Manufacturing Systems (Introductory aspects only).

**Suggested Readings:**

1. Kale S. (1<sup>st</sup> Ed. 2013) Production and Operation Management, McGraw Hill Education
2. Mahadevan, B. Operation Management: theory and practice, (2<sup>nd</sup> Ed.,2015), Pearson Education India..
3. Chary, S. N., (5<sup>th</sup> Ed.,2012), Production and Operation Management, McGraw Hill Education.
4. Panneerselvam R. (3<sup>rd</sup> Ed., 2012), Production and Operation Management, Prentice Hall,
5. Chase R.B. (14<sup>th</sup> Ed. 2014), Operations and Supply Chain Management, McGraw Hill Education.
6. Stevenson W. J (11 Ed. 2015). Operations Management, McGraw Hill Education.

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

**BBA-305 Services Marketing**

L-4 T-0

Credits –4

External Marks: 75

**Objective:** This course aims at enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

**Course Contents:**

**Unit I**

(14 Hours)

**Introduction to Services Marketing:** Services Definition; Unique Characteristics and Marketing Challenges of Services; Growing Importance of Services Sector in India; Services Marketing Management Process-Overview.

**Unit II**

(14 Hours)

**Consumer Behavior in Services & Measuring Service Quality:** Consumer Behaviour in Services; Measuring Service Quality and Customer Satisfaction, SERVQUAL Scale and its usage; GAPs Model; Modes of Service Recovery.

**Unit III**

(14 Hours)

**Service Product, Pricing and People :** The 7 Ps framework for Services Marketing; Service Product, Service Process and Service Blueprinting; ; Pricing of Services- Objectives, Challenges, Approaches; Managing Service Personnel; Customer Role in Service Delivery.

**Unit IV**

(14 Hours)

**Service Distribution, Communication and Physical Evidence:** Challenges of Service Distribution, Service Franchising-Benefits & Risks; Integrated Services Communication Mix; Services Marketing Triangle; Managing Physical Evidence and Service scape.

**Suggested Readings:**

1. Zeithaml V. A., Bitner M. J. and Pandit, A. (6<sup>th</sup> Ed.,2013), Services Marketing, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
2. Lovelock C. H., Wirtz, J. and Chaterjee, J.(8<sup>th</sup> Ed.,2016). Service Marketing: People, Technology, Strategy, Pearson Education, New Delhi.
3. Hoffman, K. D. & Bateson, J. E.G. (4<sup>th</sup> Ed.,2012), Services Marketing, Cengage Learning.
4. Nargundkar, Rajendra, (3<sup>rd</sup> Ed.,2012), Services Marketing Text and Cases, Tata McGraw Hill Publishing Co. Ltd.
5. Fitzsimmons, JA, and Fitzsimmons, M.J (8<sup>th</sup> Ed.,2012) Service Management: Operations, Strategy, and Information Technology, Irwin/McGraw-Hill
6. Kurtz D. L. and Clow K. E. (3<sup>rd</sup> Ed.,2003). Services Marketing. Biztantra, New Delhi

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

**BBA-307 Entrepreneurship Development**

**L-4 T-0**

**Credits –4**

**External Marks: 75**

**Objective:** It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction:** The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship.

**Unit II**

**(14 Hours)**

**Promotion of a Venture:** Opportunity Analysis; External Environmental Analysis Economic, Social and Technological; Competitive factors; Legal requirements of establishment of a new unit and Raising of Funds; Venture Capital Sources and Documentation Required, Forms of Ownership.

**Unit III**

**(14 Hours)**

**Entrepreneurial Behaviour:** Innovation and Entrepreneur; Entrepreneurial Behaviour and Psycho- theories, Social responsibility.

**Entrepreneurial Development Programmes (EDP):** EDP, Their Role, Relevance and Achievements; Role of Government in Organizing EDP's Critical Evaluation.


**Unit IV**

**(14 Hours)**

**Role of Entrepreneur:** Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth, Bringing about Social Stability and Balanced Regional Development of Industries: Role in Export Promotion and Import Substitution, Forex Earnings.

**Suggested Readings:**

1. Charantimath, (8<sup>th</sup> Ed.,2014), Entrepreneurship Development and Small Business Enterprise, Pearson Education.
2. Bamford C.E. (1<sup>st</sup> Ed. 2015), Entrepreneurship: A Small Business Approach, McGraw Hill Education.
3. Balaraju, Theduri, (2012), Entrepreneurship Development: An Analytical Study, Akansha Publishing House.
4. David, Otes, (2014), A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.
5. Kaulgud, Aruna, (2012), Entrepreneurship Management, Vikas Publishing House, Delhi.
6. Chhabra, T.N. (2014), Entrepreneurship Development, Sun India.

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

**BBA-309: Goods & Services Tax (GST)**

**L-4 T-0**

**Credits –4**

**External Marks: 75**

**Objective:** The Objective of the course is to acquaint the student about the introduction of GST in India and the replacement of all Indirect Taxes with GST to make India Level playing field with outside world.

**Unit I (14 Hours)**

**Indirect Taxes** – Meaning and Types of Indirect Taxes, Central Excise Duty - features, nature, scope, salient features of central excise Duty Act; Procedure for excise registration and documents needed; CENVAT MODVAT provisions; Exemptions to small scale industries; Introduction to custom duties; its types, calculation and related issues.

**Unit II (14 Hours)**

**VAT** – Introduction, meaning, features, merits and demerits, tax calculation, difference from sales tax, value addition with example; Different forms for VAT; VAT refund; Importance of CST Act 1956 Various Provisions; Different categories; CST Calculations; Introduction to Services Tax Act 2007; Types of Services covered; relevant provisions; Rates of Service Tax and its calculation.

**Unit III (14 Hours)**

**Goods and Service Tax (GST)** - Constitutional Amendment, Features of GST, Importance and benefits; Difference between GST and other Taxes; Migration to GST; Registration of dealers under GST, Exempted List; Rate Structure under GST; Procedure for obtaining registration certificate, concept of IGST; CGST; SGST and its calculation with working examples.

**Unit IV (14 Hours)**

**Implementation of GST:** GST Council, its members; composition; its role; GST Infrastructure; Impact of GST on Business; Salient features of GST Model. How to file refund under GST, Transfer of Input Tax credit and its related issues; Penalties and appeals under GST; Future of GST in India.

**Suggested Readings:**

1. Mehrotra H.C., Agrawal V. P., (2016), Indirect Taxes, Sahitya Bhawan Publication.
2. B. Viswanathan, (1<sup>st</sup> Ed. 2016), Goods and Services Tax in India, New Century Publications.
3. Singhaia Vinod K. & Singhania Monica, (2016), Students Guide to Indirect Tax Laws, Taxman Publications.
4. Datey V S. (5<sup>th</sup> Ed., 2017), All about GST – A Complete guide to model GST Law, Taxman Publications.
5. Gupta K Atul, (1<sup>st</sup> Ed. 2016), GST- Concept and Roadmap, LexisNexis Publisher.
6. Ahuja Girish & Gupta Ravi, (34<sup>th</sup> Ed. 2016), Practical Approach to Direct & Indirect Taxes, (Income Tax, Excise, Customs, CST, VAT, Service Tax, & Wealth Tax , CCH India

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


**BBA 311: Summer Training Report**

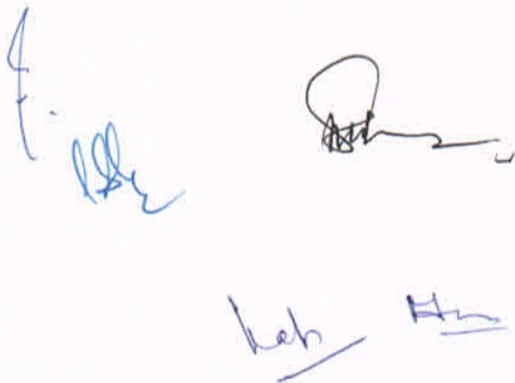
**L-0, T-0**

**Credit-6**

**External and Internal Marks: 100**

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report along with CD to the Director / Principal of the Institution before the commencement of the end-term Examination. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.



  
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# SEMESTER -VI

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

**BBA-302 : Project Management**

**L-4, T-0**

**Credits –4**

**External Marks: 75**

**Objectives:**

The basic objective of this course is to familiarize the students with the various aspects of Projects and key guidelines relevant to project planning, analysis, financing, selection, implementation and review.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction:** Projects, Project Management, Objectives and Importance of Project Management, Tools and Techniques for Project Management, Project Team, Roles and Responsibilities of Project Manager, Determinants of Project Success.

**Project Life Cycle:** Phases of Project Life Cycle, Classification of Projects.

**Generation and Screening of Project Ideas:** Generation of Ideas, Monitoring the Environment, Preliminary Screening.

**Unit II**

**(14 Hours)**

**Technical Analysis:** Factors Considered in Technical Analysis, Factors Affecting Selection of Locations, Need for Considering Alternatives, Technology Selection, Sources of Technology, Appropriate Technology.

**Market Analysis:** Conduct of Market Survey, Characterization of Market, Market Planning (Introductory aspects only).

**Network Techniques:** Network Analysis, Programme Evaluation and Review Technique (PERT), Critical Path Method (CPM), Identifying critical path, Probability of Completing the project within given time.

**Unit III**

**(14 Hours)**

**Financing of Projects:** Capital Structure, Sources of Long-term Finance, Debt Financing, Characteristics of Debt, Types of Debts, Equity Financing, Preferential Shares, Equity Shares, Retained Earnings, Short-term Sources for Working Capital, Newer Sources of Finance, Venture Capital.

**Unit IV**

**(14 Hours)**

**Project Evaluation and Control:** Project Monitoring and Controlling, Project Evaluation, Post Project Evaluation (Post Audit), Abandonment Analysis.

**Social Cost Benefit Analysis:** Social Cost, Social Benefit.

**Emerging Concepts and Issues in Project Management:** Role of Information Technology in Project Management, Future of Project Management.

**Suggested Readings:**

1. Chandra, Prasanna, (8<sup>th</sup> Ed., 2014), Projects: Planning, Analysis, Financing, Implementation and Review, McGraw Hill Education
2. Nagarajan, K., (7<sup>th</sup> Ed., 2015), Project Management, New Age International (P) limited, Publishers,.
3. R. Panneerselvam. R, Senthilkumar. P., (2<sup>nd</sup> Ed., 2013) Project Management, PHI Learning, (P) limited, Publishers,.
4. Gray C.F. (6<sup>th</sup> Ed. 2014), Project Management, McGraw Hill Education.
5. Jeffrey K. Pinto, (2<sup>nd</sup> Ed. 2012), Project Management: Achieving Competitive Advantage, Pearson Education,.
6. Desai, Vasant, (3<sup>rd</sup> Ed., 2013), Project Management, Himalaya Publishing House.

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

**BBA 304: Digital Marketing**

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

**Credits-4**

**External Marks: 75**

**Objective:** This course aims at creating an understanding of the concepts and techniques of internet and digital marketing so as to exploit the opportunities of this medium to support the organization's marketing activities

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction to Digital Marketing:** Digital Marketing meaning scope and importance, Internet versus traditional marketing communication, internet microenvironment; Use of Business to Consumer and Business to Business Internet Marketing; Internet marketing strategy.

**Unit II**

**(14 Hours)**

**Online buyer behavior and Models;** The Marketing Mix (7- Ps) in online context. Managing the Online Customer Experience: Planning website design, Understanding site user requirement, site design and structure, developing and testing content, Integrated Internet Marketing Communications (IIMC); Objectives and Measurement of Interactive marketing communication

**Unit III**

**(14 Hours)**

**Digital Promotion Techniques I:** Email Marketing, Opt-in-e-mail-Permission Marketing, Online PR, Interactive Advertising, Online Partnerships, Viral Marketing, Blogs. Search Engines- Search Engine Marketing (SEM), Search Engine Optimization; Website Optimization, Content Marketing,

**Unit IV**

**(14 Hours)**

**Digital Promotion Techniques II:** Social Media Marketing - Designing content for social media marketing, Campaign management, tracking SMM performance; Mobile Marketing – advertising on mobile devices, mobile apps, tracking mobile marketing performance.  
Introduction to Web Analytics – Meaning, types, Key Metrics and tools.

**Suggested Readings:**

1. Chaffey, D., Ellis-Chadwick, F., Johnston, K. and Mayer, R. (4<sup>th</sup> Ed.,2009) Internet Marketing: Strategy, Implementation and Practice, Third Edition, Pearson Education, New Delhi.
2. Strauss, Judy and Frost, Raymond (6th Ed.,2011), E-Marketing, 5th Edition, PHI Learning Pvt. Ltd., New Delhi.
3. Roberts, M.L.(3<sup>rd</sup> Ed.,2013) Internet Marketing, 1st Indian Edition, Cengage Learning, New Delhi.
4. Hanson, W. and Kalyanam, (1<sup>st</sup> Ed. 10<sup>th</sup> International Conference,2010), e-Commerce and Web Marketing, Cengage Learning, New Delhi.
5. Shainesh G. and Jagdish N Sheth (1<sup>st</sup> Ed.,2008). Customer Relationship Management- A strategic perspective, Macmillan India Ltd.
6. Mohammed, Rafi. (2<sup>nd</sup> Ed., 2004). Internet Marketing: Building Advantage in a Networked Economy, Tata McGraw Hill

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

**BBA-306: International Business Management**

**L-4, T-0**

**Credits-4**

**External Marks: 75**

**Objective:** The basis objective of this course is to provide understanding to the students with the global dimensions of management and how to manage international business.

**Course Contents**

**Unit I**

**(14 Hours)**

**Overview:** International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and Opportunities; Nature, Meaning and Importance of International Competitive Advantage, Multidimensional view of Competitiveness.

**Financial Perspectives:** International Monetary Systems and Financial Markets, IMF, World Bank, IBRD, IFC, IDA, Existing International Arrangements; Globalization and Foreign Investment- Introduction FDI, national FDI Policy Framework, FPI.

**Unit II**

**(14 Hours)**

**Globalization:** Impact of Globalization, Technology and its Impact, Enhancing Technological Capabilities, Technology Generation, Technology Transfer, Diffusion, Dissemination and Spill Over, Rationale for Globalization, Liberalization and Unification of World Economics, International Business Theories, Trade Barriers- Tariff and Non Tariff Barriers.

**Unit III**

**(14 Hours)**

**Strategy making and International Business:** Structure of Global Organizations, Types of Strategies used in Strategic Planning for achieving Global Competitive Advantage, Meaning, Concept and scope of Distinctive Competitive Advantage, Financial Integration, Cross border Merger and Acquisitions.

**Unit IV**

**(14 Hours)**

**Socio Cultural Environment-** Managing Diversity within and across Cultures, Country Risk analysis, Macro Environmental Risk Assessment, Need for Risk Evaluation; Corporate governance, Globalization with social responsibility- Introduction, Social responsibility of TNC, Recent development in corporate social responsibility and policy implications.

**Global Human Resource Management-** Selection, Development, Performance Appraisal and compensation, Motivating employees in the global context and managing groups across cultures, Multicultural management.

**Suggested Readings:**

1. Tamer, Cavusgil, Gary, Knight,(3<sup>rd</sup> Ed.,2013), International Business: Strategy, Management and the New Realities, Pearson Education.
2. Hill C.W. (8<sup>th</sup> Ed. 2016), Global Business Today, McGraw Hill Education.
3. Sinha P.K, (1<sup>st</sup> Ed.,2012), International Business Management, Excel Books.
4. K. Aswathappa,(6<sup>th</sup> Ed.,2015), International Business, McGraw Hill Education.
5. Cherunilam Francis(5<sup>th</sup> Ed.,2011), International Business, PHI.
6. Deresky,(8<sup>th</sup> Ed.,2013), International Management: Managing Across Borders and Culture, Pearson Education.

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

**BBA 308: Business Policy & Strategy**

**L-4 T-0**

**Credits-4**

**External Marks: 75**

**Objective:** The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.

**Course Contents**

**Unit I**

**(14 Hours)**

**Introduction:** Nature, Scope and Importance of Business Policy; Evolution; Forecasting, Long-Range Planning, Strategic Planning and Strategic Management.

**Strategic Management Process:** Formulation Phase – Vision, Mission, Environmental Scanning, Objectives and Strategy; Implementation phase – Strategic Activities, Evaluation and Control.

**Unit II**

**(14 Hours)**

**Environmental Analysis:** Need, Characteristics and Categorization of Environmental Factors; Approaches to the Environmental Scanning Process – Structural Analysis of Competitive Environment; ETOP a Diagnosis Tool.

**Analysis of Internal Resources:** Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Methods of Analysis and Diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis. Mckinsey's 7s Framework.

**Unit III**

**(14 Hours)**

**Formulation of Corporate Strategies:** Approaches to Strategy formation; Major Strategy options – Stability, Growth and Expansion: Concentration, Integration, Diversification, Internationalization, Cooperation and Digitalization, Retrenchment, Combination Strategies.

**Unit IV**

**(14 Hours)**

**Choice of Business Strategies:** BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model.

**Major Issues involved in the Implementation of strategy:** Organizational Cultural and Behaviour factors, Organization Structure; Role of Leadership, Resource Allocation.

**Suggested Readings:**

1. Kazmi, Azhar, (1<sup>ST</sup> Ed., 2015), Strategic Management and Business Policy, McGraw Hill Education.
2. Kachru U. (2<sup>nd</sup> Ed. 2015), Strategic Management, McGraw Hill Education.
3. Hill, Charls WL and Jones Gareth R. (11<sup>th</sup> Ed., 2014), An Integrated Approach to Strategic Management, Cengage Learning.
4. Dhir S. (1<sup>st</sup> Ed. 2016), Cases in Strategic Management, McGraw Hill Education.
5. Weelen, (14<sup>th</sup> Ed., 2014), Concepts in Strategic Management and Business Policy, Pearson Education.
6. Fred, David, (13<sup>th</sup> Ed., 2011), Strategic Management: Concepts and Cases, Prentice hall of India

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

**BBA-310: Sales & Distribution Management**

**L-4, T/P-0,**

**Credits: 04**

**External Marks: 75**

**Objective:** The course aims to impart the knowledge and skills needed to manage the sales force and distribution functions in a business organization so as to help gain a competitive advantage.

**Course Contents:**

**Unit I**

**(14 Hours)**

**Introduction to Sales Management:** Evolution of Sales Management, Scope and importance: Skills of a Sales Personnel, Types of Sales Managers; Personal Selling- Theories, Psychology in Selling, Buying Situations, Sales Process; Sales Forecasting; Sales Territory Design.

**Unit II**

**(14 Hours)**

**Sales Force Management:** Sales Organization structure; Sales Force Size; Recruitment & Selection of Sales force; Training, motivation and Compensation of Sales Force; Sales Quotas and Contests; Evaluation of Sales performance.

**Unit III**

**(14 Hours)**

**Distribution Channels and Institutions:** Functions of Intermediaries; Types and Role of Channel Intermediaries in India for Consumer and Industrial products; Retail –Structure, Types and Role, Strategies, Performance Measures, Franchising, Retail Scenario in India; Wholesaling – Features, Classification, Decisions, Trends and Future Scenario.

**Unit IV**

**(14 Hours)**

**Distribution Channel – Design, Management and Logistics:** Channel Strategy and Design; Selection, Motivation and Evaluation of Intermediaries; Managing Channel Dynamics, Relationships and Channel Conflict; Physical Distribution System –Objectives and Decision Areas; Introduction to Logistics and Supply Chain Management; Integration of Sales and Distribution Strategy. Ethical and Legal Issues in Sales and Distribution Management in Indian context

**Suggested Readings:**

1. Still. K.R., Cundiff. E.W & Govoni. N.A.P (6th Ed.,2014). Sales Management. Pearson Education, New Delhi.
2. Rosenbloom, Bert (9th Ed.,2014) Marketing Channels: A Management View, Cengage Learning, New Delhi.
3. Jobber , David and Lancaster, Geoffery (9<sup>th</sup> Ed.,2012), Selling and Sales Management, Pearson Education, New Delhi
4. Tanner Jr., J.F., Honeycutt Jr., E.D. and Erffmeyer, R.C. (1<sup>st</sup> Ed.,2015), Sales Management:, Pearson Education, New Delhi
5. Panda, T.K. and Sahadev, S (2<sup>nd</sup> Ed.,2012) Sales and Distribution Management, Oxford University Press, New Delhi.
6. Havaladar, K K. and Cavale, VM. (2<sup>nd</sup> Ed.,2012), Sales and Distribution Management: Text and Cases, Tata McGraw Hill, New Delhi.

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

**BBA-312: Project Report**

**L-0 T-0**

**Credits-6**

**External and Internal Marks : 100**

During the sixth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary data. Both the subject, the name of the Supervisor will be approved by the Director / Principal of the Institution. The Project Report in duplicate along with one soft copy in a CD/DVD will be submitted at least three weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

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