

Proposed Course Structure for BBA under GU as per the Guidelines of NEP -2020

BBA 1st Semester			
Serial Number	Subjects	Core/ Major/ Minor	Credits
1.	Principles of Management	Core A-1	4
2.	Managerial Economics	Core B-1	4
3.	Financial Accounting	Core C-1	4
4.	Indian Constitution	VAC 1	2
5.	Creative Writing	SEC 1	3
6.	Computer Fundamentals	MULTI 1	3
7.	Business Communication -1	AEC 1	2
BBA 2nd Semester			
1.	Business Organization and Systems	Core A-2	4
2.	Business Mathematics and Statistics	Core B-2	4
3.	Indian Economic Scenario	Core C-2	4
4.	Environmental Science	VAC 2	2
5.	Office Management & Practices	SEC 2	3
6.	MIS and Database Management	MULTI 2	3
7.	Business Communication -2	AEC 2	2
BBA 3rd Semester			
1.	Organizational Behaviour	Major 1	4
2.	Financial Management	Major 2	4
3.	Principles of Marketing	Major 3	4
4.	Personality & Personal Skill Development	SEC 3	3
5.	Computer Application	MULTI 3	3
6.	Minor Project	Internship	4
BBA 4th Semester			
1.	Human Resource Management	Major 4	4
2.	Management Accounting	Major 5	4
3.	Consumer Behaviour	Major 6	4
4.	Operations Management and Control	Major 7	4
5.	Business Research Methodology	Minor 1	4
6.	Yoga Education	VAC 3	2
BBA 5th Semester			
1.	Management of Industrial Relations	Major 8	4
2.	Indian Financial Markets and Operations	Major 9	4
3.	Sales Management	Major 10	4
4.	Business Policy and Strategic Management	Major 11	4
5.	Banking and Insurance	Minor 2	4
6.	Functional Usage of English- 1	AEC 3	2
BBA 6th Semester			
1.	Investment Banking and Financial Services	Major 12	4
2.	Human Resource Development: Systems	Major 13	4

	and Strategies		
3.	Income Tax Law and Practice	Major 14	4
4.	Legal Aspects of Business	Major 15	4
5.	Entrepreneurship Development	Minor 3	4
6.	Functional Usage of English-2	AEC 4	2

Semester 1

CORE A 1 CREDITS: 4

PRINCIPLES OF MANAGEMENT

Unit I : INTRODUCTION TO MANAGEMENT :Definition – nature, process and significance of management ;Managerial Skills and Roles ; Evolution of Management Thought: Classical Management Approaches, Behavioural Management Approaches, Quantitative Management Approach, Modern Management Approach; Functions of Management – Functional Areas of Management.

Unit II : PLANNING AND DECISION MAKING :Nature and Importance of Planning- Types of Plans - Levels of Planning ;Objectives and Management By Objective (MBO) – Management By Exception (MBE) –

Unit III :ORGANIZING : Organizing - Nature and purpose - Principles of Organization - Types of Organization - Organizational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict Decentralization , Span of Control;

Unit IV : STAFFING: Hours Staffing - Nature and Purpose of staffing – Importance of staffing – Components of Staffing;

Unit V : DIRECTING : Nature of Directing function - Principles – Importance of Effective Direction – Motivating people at work – Motivational theories Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y, Herzberg’s Two factor Theory;

Unit VI : CONTROLLING AND SUPERVISION : Essentials of Control - Requirements of an Effective Control System – Behavioral Implications of Control – Techniques of Managerial control - Co-ordination – Need for co-ordination – Types of Co-ordination

Suggested Books:

1. Essentials of Management – Kontz& O’Donnell
2. Functions & Principles of Management- J.K. Jain
3. Management- L.M. Prasad
4. Management: Theory & Practice- C.B. Gupta

CORE B-1

CREDITS : 4

MANAGERIAL ECONOMICS

Unit I: Demand, Supply and Market equilibrium: individual demand, market demand, Individual supply, market supply, market equilibrium; Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, Elasticity of supply;

Unit II: Theory of consumer behavior: cardinal utility theory, ordinal utility theory (indifference Curves, budget line, consumer choice, price effect, substitution effect, income effect for Normal, inferior and giffen goods), revealed preference theory.

Unit III: Producer and optimal production choice: optimizing behavior in short run (geometry of product curves, law of diminishing margin productivity, three stages of Production), optimizing behavior in long run (isoquants, isocost line, optimal Combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit IV: Theory of firm and market organization: perfect competition (basic features, Short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of Changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run Equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

Suggested Books:

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.
5. Managerial Economics – H L Ahuja

CORE C-1

CREDITS :4

FINANCIAL ACCOUNTING

Unit I: INTRODUCTION TO ACCOUNTANCY: Meaning and Definition – Objectives of Accounting – Functions of Accounting– Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – List of Indian Accounting Standards.

Unit II: ACCOUNTING PROCESS: Process of Accounting - Double entry system – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance. Rectification of Error. Bank Reconciliation Statement.

Unit III: SUBSIDIARY BOOKS: Types of Subsidiary Books –Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book

Unit IV: FINAL ACCOUNTS OF PROPRIETARY CONCERN: Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with adjustments.

Suggested Books

- i. Accountancy- B.B.Dam, Sujit Sikidar, R.Barman & B.Bora.
- ii. Accountancy – D.K. Goel, Rajesh Goel, Shelly Goel, Arya Publications.
- iii. Financial Accounting - Dr. S.N. Maheswari, Vikas Publication
- iv. Financial Accounting S P Jain and K L Narang ,Kalyani Publication

VAC 1

CREDITS: 2

INDIAN CONSTITUTION

Unit I: INTRODUCTION TO THE INDIAN CONSTITUTION

The Indian Constitution or The Bharatiya Samvidhana; The Historical Background- The Adoption, Location and the Signatories; Previous Legislation; Timeline of formation of the Constitution of India; Amendment of the Constitution of India.

Unit II: THE CONSTITUENT ASSEMBLY OF INDIA

The Proposal; The Members and Leadership; Structure of the Assembly; Power and Functions of the Assembly; Committees of the Constituent Assembly.

Unit III: THE GOVERNMENTAL SOURCES OF POWER

The Separation of Power or the branches of the Government- Executive, Legislature and Judiciary; Legislative Chambers- Rajya Sabha, Lok Sabha; Features of the Constitution- Federal and Unitary; The President; The Prime Minister; The Governors.

Unit IV: STRUCTURE AND SCHEDULES OF THE INDIAN CONSTITUTION

The Preamble; The Union and its Territory; Citizenship; Fundamental Rights and Duties; Directive Principles of State Policy; The Union, States and the Union Territories; Panchayats and Municipalities; Co-operative Societies and Scheduled and Tribal Areas; Finance, Property, Contracts and Suits; Trade and Commerce within India.

Unit V: INFLUENCE OF OTHER CONSTITUTIONS

Influence of- The United Kingdom, The United States, Ireland, Australia, France, Canada, Soviet Union, Weimar Republic, South Africa, Japan.

SEC 1

CREDITS: 3

CREATIVE WRITING

Unit 1: Introduction to Creative Writing :

Purpose of Creative Writing
Types of Creative Writing.
Styles of Creative Writing.
Steps of Creative Writing.
Ways to improve Creative Writing.

Unit 2: Readings from texts to derive themes, symbols, literary tropes , structure, imagination, creativity, Vocabulary etc.

1. Featured Articles
2. Short Story
3. Poetry
4. Travelogues
5. Blogs
6. Scripts for T.V. / Radio
7. Songs.

PRACTICAL EXERCISES:

- Writing a short story
- Editing a passage
- Writing featured articles
- Blogs
- Speeches
- Any of the categories mentioned in 'B'.

MULTI 1
CREDITS: 3

COMPUTER FUNDAMENTALS

Unit 1: Brief history of development of Computers, Generations and its evolution, characteristics of computers, Hardware, software, computer languages.

Unit 2: Criteria for using the computers, main areas of applications. Basic Architecture, Components and Functions Of Computers, Computer Accessories.

Unit3: Types of Computers: Analog, Digital, Hybrid, General purpose and Special purpose computers, Micro Computers, Mini Computers, main frame computers and Super Computers.

Unit 4: Operating System and Office Automation: Booking concept, MS and open source operating systems, Introduction to system management, overview of languages, Compilers, interpreters, Assemblers, LAN, MAN, WAN, WiFi, Communication Channels.

Unit 5: Basic commands in MS Excel, Features, functions and uses of MS word, Mail Merge feature in MS Word, Basic Concepts of MS Powerpoint.

Unit 6: Information Technology: Fundamentals, Perspective, Applications and scope, Introduction to Internet, Browsers, applications and scope.

- **Suggested Books:**

1. Computer Fundamentals by D.P. Nagpal
2. First Course in Computers by Sanjay Saxena
3. Computer Fundamentals by V. Raja Raman
4. Introduction to Computers by Leon & Leon

AEC 1

CREDITS: 2

BUSINESS COMMUNICATION- 1

Unit I : Introduction, Types of communication , Process of Communication , Nature of Communication ,Importance of communication , communication barriers.

Unit II:Business Letters, Quotation, Enquiry, Order , Complaints and Adjustments.

Unit III: Vocabulary: Common errors, Words misspelt, words often confused, Business terms and Idioms.

CORE A-2

CREDITS :4

BUSINESS ORGANIZATION AND SYSTEMS

Unit1: Nature and Purpose of Business : Economic and Non-economic activities, concept and nature of Business, Objectives and Importance of Business. Classification of business activities- trade, industry, commerce profession. Business as a system, Social Responsibility of Business

Unit2: Forms of Business Organization: Meaning, features, merits and limitations of different forms of Business Organization: Sole-proprietorship, Partnership, Joint-Stock companies, Cooperative Societies, Public Enterprises, Joint Sectors, Multinationals.

Unit3: Business Combinations: Meaning, causes, objectives. Types and Forms- Mergers, Take overs, Acquisitions.

Unit4: Internal Trade: Meaning, types and services and importance. Retail Trade and Wholesale Trade.

External Trade: Meaning, nature and importance. Export -Import procedure, export documentation.

Suggested Books:

1. Sherlekar, S.A and Sherlekar, V.S, Modern Business Organization and Management Systems Approach, Mumbai, Himalaya Publishing House, 2000.
2. Agarwal, R.D. Organization and Management, New Delhi, Tata McGraw Hill, 2000
3. Tulsian, P.C., Business Organization, Pearson Education, New Delhi

CORE B-2

CREDITS : 4

BUSINESS MATHEMATICS AND STATISTICS

Unit1: Quadratic Equation: Definition and solutions Arithmetic Progression and Geometric Progression.

Unit2: Set Theory: Definition, Representation, Equality, Subset, Union, Intersection, Difference, Complement of set, Different types of set, Theorems related to cardinal numbers.

Unit3: Determinants: Minors and Cofactors, Properties of a Determinant and applications, Cramer's Rule.

Matrix: Difference between Determinants and Matrices, Types, Equality, Addition, Transpose, Adjoint, Inverse, Matrix multiplication of matrices, Matrix Inversion method.

Unit 4: Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution.

Unit 5: Measure of Central Tendency: Mean, Median, Mode, Relationship between averages, Merits and Limitations of averages. Measure of Dispersion: Absolute and Relative measures- Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

Suggested Books:

1. A Textbook of Business Mathematics: P.L. Hazarika
2. Business Mathematics: Dr. S. M. Shukla
3. Business Statistics: N.K. Nag & S. C. Chanda

CORE C-2

CREDITS: 4

INDIAN ECONOMIC SCENARIO

Unit1: Business Environment- Meaning, Nature, types Macro, Micro, significance of Economic, Non-economic Environment of India. Industrial Policy, Monetary Policy.

Unit2: GATT/WTO: Objectives, Principles, Impact on India's Industrial and business sector. Economic Integration: Meaning, types, importance. Globalisation/ Liberalisation: Concept Measures.

Unit3: Foreign Collaborations/Capital investments-FDI/Portfolio investments, Role of MNC's- Types, nature. Role of Foreign aid and World Bank. Balance of Payments: Concepts, Current account, Capital account, Dis-equilibrium, measures, Trade Policy.

Unit 4: Government Budget: Types, components, Fiscal deficit. Banks/Non-banking financial institutions-Types, importance. Planning in India: Objectives, achievements/failures, concept of De-centralized planning. Small and Medium scale industries: Problems and prospects.

Suggested Books:

1. Indian Economy – Dutt & Sundaram
2. Business Environment- H. L Ahuja

VAC 2

CREDITS: 2

ENVIRONMENTAL SCIENCE

Unit 1: Introduction to Environmental Studies

- Multidisciplinary nature of environmental studies;
- Scope and importance;
- Concept of sustainable development

Unit 2: Ecosystems

- What is an ecosystem? Structure and function of ecosystem: Energy flow in an ecosystem: food chains, food web and ecological succession. Case studies of the following ecosystems:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Aquatic ecosystems (ponds, streams, lakes, rivers)
 - d) Mountain ecosystem

(8 lectures)

Unit 3: Natural Resources: Types, Renewable and Non-renewable Resources

- Land resources : land use change; land degradation, soil erosion and desertification
- Forest resources: Deforestation: Causes and impacts due to mining, Construction of big dams and their effects on forests and people.
- Water resources: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state: Indo-China, Indo-Bangladesh, Cauveri disputes) .
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies – coal mining, crude oil extraction.

Unit 4: Biodiversity and Conservation

- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex situ conservation of biodiversity.
- Ecosystem and diversity services: Ecological, economic, social, ethical, aesthetic and informational value.

(8 lectures)

Unit 5: Environmental Pollution

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies – Bharalu river, Deepor Beel, Kolong river

(8 lectures)

Unit 6: Environmental Policies & Practices

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of pollution) Act; Wildlife Protection Act; Forest

Conservation Act. International agreements, policies and treaties; Montreal and Kyoto protocols and Convention on Biological Diversity (CBD), CITES

- Nature reserves, tribal populations and rights, and human wildlife conflicts in the context of Assam

Unit 7: Human Communities and the Environment

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: floods, earthquake, cyclones and landslides
- Environmental movements: Chipko, Silent valley, Narmada Bachao, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (CNG, electric vehicles, green energy, waste minimization)

Unit 8: Field work

- Visit to an area to document environmental assets : river/forest/flora/fauna, etc
- Visit to a local polluted site - Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems- pond, river, stream
(Equivalent to 8 lectures)

Suggested Readings:

1. Bharucha Erach : Text book on Environmental Studies, UGC, New Delhi
2. Carson, R 2002. Silent Spring. Houghton Mifflin Harcourt.
3. De A.K.: Environmental Chemistry, Wiley Eastern Ltd.
4. Kaushik Anubha and C.P.Kaushik : Perspective in Environmental Studies, New Age International
5. Rajagopalan, R. (2018). Environmental Studies. (3rd Edition) Oxford University Press
6. S. C. Santra (2011): Environmental Science, New Central Book Agency

SEC 2

CREDITS: 3

OFFICE MANAGEMENT AND PRACTICES

UNIT I :Modern Office and Its Functions: Meaning of Office, Office Work, Office Activities, the Purpose of an Office, Office Functions, Importance of Office, the Changing Office Scene

UNIT II : Office Management: Elements of Office Management, Functions of Office Management, Office Manager, Functional Office Management, Administrative Office Management, Scientific Office Management
Office Organization: Meaning and Definitions, Benefits of Good Organization, Steps in organizing

UNIT III : Administrative Arrangements and Physical Conditions: Office Accommodation and its Importance, Factors Influencing Choice of Office Accommodation, Office Layout- Meaning, Importance and Principles, Steps in Office Layout

UNIT IV; Office Automation: Definition, Scope of New Office Technology, Automation- Feasibility, Management Structure and Automation

Practicals:

Designing of Various Office Forms (Purchase Requisition Form, Progress Report, Employee Personal Information Form, Office Supply Order Form, Incident Reports, Quality Control, Contact Tracing, Feedback Form)

Suggested Books:

1. Office Management, R. K. Chopra, Himalaya Publishing House
2. Office Management, R. S. N. Pillai and Bagavathi, S. Chand
3. Modern Office Management, R. S. N. Pillai and Bagavathi, S. Chand

MULTI 2

CREDITS: 3

MIS AND DATABASE MANAGEMENT

Unit 1: The meaning and use MIS, System View of Business, Process of MIS, Development of MIS within the organization, Management Process, Information Needs, System Approach in Planning Organizing and Controlling MIS.

Unit2: Planning, Implementation and Controlling of Management Information System; Fundamentals of Data Processing, Computer Operation of Manual Information System, Components of Computer Systems, Flow Chart, Conversion of Manual to Computer Based Systems, Computer Systems Software, Application Software, Telecommunication Modem.

Unit 3: System Design: System design consideration, input/output design, forms design, file organization and database, data management, file design, program design, control and security.

Unit4: Introduction, Basic Concept and Definitions: Data and Information, Data Vs Information, Data Dictionary, Data Item or Field, Record, Definition of DBMS, Applications of DBMS, File processing system Vs DBMS, Advantages and Disadvantages of DBMS.

Users of DBMS: Database Designers, Application programmer, Sophisticated Users, End Users, Views of Data.

Unit 5 : Data Models: Object Based Logical Model, Object Oriented Data Model, Entity Relationship Data Model, Record Base Logical Model: Relational Model, Network Model, Hierarchical Model, Entity Relationship Diagram(ERD), Examples of ERD

Practical Topics:

1. Installation of MySQL/Microsoft SQL(*anyone*)
2. Table Creation using SQL
3. Simple Queries
4. Nested Queries

Suggested Books:

2. Bhatnagar, S.C. and K.V. Ramani, Computers and Information Management, Prentice Hall of India Private Ltd.
3. Goyal D.P., Management Information Systems (MIS), Deep & Deep Publications.

4. Database Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA McGraw Hill 3rd Edition.
5. Fundamentals of Database Systems, Elmasri Navathe, Pearson Education

AEC 2

CREDITS: 2

BUSINESS COMMUNICATION-2

Unit I: Forms of Communication, Barriers of Communication, Audience analysis, Developing Positive attitude, Group Discussion.

Unit II: Business Writing, Memorandum, Circulars, Notices, Agenda, Minutes, Job application

Unit III: Report Writing – Importance, Types of Reports ,Structure of reports, Characteristics of reports.

Unit IV: English Vocabulary, listening and speaking skills

Semester 3

MAJOR 1

CREDITS: 4

ORGANIZATIONAL BEHAVIOUR

Unit 1: Introduction: Meaning and concept of OB, Key elements of OB, Nature and Scope of OB, Importance of studying OB, Contributing disciplines to OB, Models of OB.

Unit 2: Individual Behavior: Personality- Concept, Determinants, Types, and Theories: Type theory, Trait theory, Psychoanalytical theory, Social learning theory, Development of Personality: Erikson's Eight Life Stages

Perception-Meaning, Perceptual process, Factor affecting perception, Improvement of Perception, Application of perception in OB.

Learning- Meaning, Determinants of learning, Learning Theories: Classical Conditioning, Operant Learning, Cognitive Theory, Social Learning Theory. Meaning of Reinforcement: Schedules of Reinforcement, Punishment, Effect of Learning on Behaviour.

Unit3: Interpersonal Behaviour: Concept, Types, Skills for Cooperative Interpersonal Behaviour. Concept of TA.

Unit 4: Group Behaviour: Meaning of Group, Types of Groups, Reasons for formation of groups, Theories of Group formation, Stages of Group formation and development, Concept of Group Dynamics.

Unit5: Organizational Issues: Organizational Conflicts- Meaning and definition, Sources, Types, Advantages and Disadvantages, Process/ Stages, Conflict Management.

Suggested Books:

1. Organizational Behavior by L. M. Prasad
2. Organizational Behaviour by Rakesh Gupta
3. Organizational Behaviour by S. S. Khanka

MAJOR 2

CREDITS: 4

FINANCIAL MANAGEMENT

Unit 1: Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization-Traditional and Modern Approach; Functions of finance–Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organization of finance function.

Unit 2: Time preference of money , Concept of Present Value and Future Value of Single Cash Flow , Annuity ;Long -term investment decisions: Capital Budgeting – Definition, Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques; Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share.

Unit 3: Capital Structures: Basic Concept, Approaches to Capital Structure Theories – Net Income approach, Net Operating Income approach.

Unit 4: Working Capital Management: Basic Concept, Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

Suggested Books:

1. M.Y. Khan & P. K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill. Ltd.
2. R. P. Rustogi : Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M.Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A.Brealey,S.C.Myers,F.Allen&P.Mohanty:PrinciplesofCorporateFinance,McGraw Hill Higher Education
5. J.V.Horne &J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

MAJOR 3

CREDITS: 4

PRINCIPLES OF MARKETING

- Unit 1:** Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment.
- Unit 2:** Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;
- Unit 3:** Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labeling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).
- Unit 4:** Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling.
- Unit 5 :** Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

Readings:

2. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
3. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
4. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.

SEC 3

CREDITS: 3

PERSONALITY AND PERSONAL SKILL DEVELOPMENT

Unit1: Personality – Meaning, Elements/ Determinants, Types, Development of Personality, Personality Disorders, Concept of Self Esteem, Assertiveness, Interpersonal awareness (JOHARI), Empathy, Emotional intelligence, Time management, Stress management, Personal effectiveness, personal grooming, health & hygiene, body language gestures, Commitment Ethics and Morality, Growth Motivation.

Unit2: Attitudes and Values: Concept and Meaning of Attitude, Features, Sources of Attitudes, Types of attitudes at work place, modification of attitudes. Concept and meaning of values, types, factors affecting values.

Unit3: Teams & Groups – Meaning of Groups, Features, Types, Theories of Group formation, Reasons of Group formation, Group Performance, Group Roles, Group Norms, Group Cohesion, Problems/Difficulties of Informal Groups; Meaning of Teams, Types, Building Effective Team. Leadership skills

Unit4: Career Development and Planning – Meaning of Career, Meaning of Career Planning, Need/Importance of Career Planning, Steps in the Career Planning process.

Unit5: Business Etiquettes & Manners – Meaning of Business Etiquettes, Advantages/Benefits. Etiquette of the written word, Telephone Etiquettes, Business Meetings, Types, Handling business meetings.

Suggested books:

1. Sharma P. (2019). Soft Skills: Personality Development for Life Success. BPB publications
2. Vaughn, G.R., & Roth, C.B. Effective Personality Building. McGraw-Hill Book Company.

MULTI 3
CREDIT 3
COMPUTER APPLICATION

- Unit1. **Internet** – evolution & Applications, **Web services**: chat, email, video conferencing, e-Learning, e-Banking, eShopping, e-Reservation, e-Governance, e-Groups, social networking, Mobile technologies: SMS, MMS, 3G, 4G, **Internet Protocols**: SMTP, POP3, HTTP, HTTPS. Remote login and file transfer protocols: SSH, SFTP, FTP, SCP, TELNET, SMTP, TCP/IP, **World Wide Web (WWW)** – Evolution, Basic features. Clients & servers, URL, HTTP, HTML, XML, multimedia, WWW Browsers, WWW Servers, using a Web Browser e.g. Chrome, Bing, etc.
- Unit 2. **E – mail** – E-mail basics, E – mail networks, Protocols, working, Format of an E-mail message, Basic E – mail functions
- Unit 3. **Internet & Web Security** – Needs and threats, Firewall, Firewall Architecture, Types of Firewalls
- Unit 4. **Word Processing**: text creation & manipulation, Formatting Text and Table manipulation, **Spreadsheet**: concept of worksheets and workbooks, creating charts and graphics in MS Excel, **PowerPoint presentation**: Creating graphs, tables, charts, use of animation and multimedia
- Unit 5. **Tally**: Basic definition of Tally, Features of Tally, Advantage and disadvantage of Tally, Tally accounting, manual accounting, and financial accounting.
- Unit 6. How to functionalize Tally.ERP 9 and create or set up a company in Tally.ERP 9, **Accounting Masters in Tally.ERP 9**: Concepts related to F11: Features, F12: Configurations, and setting up account heads, **Voucher Entry in Tally.ERP 9**: Concepts related to invoicing, inventory vouchers, and accounting vouchers, **TDS**: What is TDS, how to configure TDS in Tally ERP 9, creating masters, processing transactions, and generating TDS reports.

PRACTICAL TOPICS

1. Installation of Tally.ERP 9
2. Preparation of Profit & Loss Account and Balance Sheet using Tally.

SUGGESTED BOOKS (for reading & reference):

1. Official Guide to Financial Acc. using Tally.ERP 9 with GST by Tally Education Pvt. Ltd.
2. Computer Basics with Office Automation, Archana Kumar, Dreamtech Press.
3. Internet and Web Technology, 1st Edition, Bedi D.S., Khanna Publishers.
4. Internet Technology and Web Design, 1st edition, R.K. Jain, Khanna Book Publishing Company.

INTERNSHIP

CREDITS: 4

MINOR PROJECT

Semester 4

MAJOR 4

CREDITS: 4

HUMAN RESOURCE MANAGEMENT

Unit 1: Human Resource Management: Concept, Objectives, Importance, Functions, roles, skills & competencies, HRD definition, Goals and Challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement.

Unit 2: Human Resource Planning: Process, Forecasting demand & supply, Skill inventories. Succession planning, Job analysis – Uses, Methods, Job description & Job specifications. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

Unit 3: Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance Appraisal system: Concept, Process, Uses of performance appraisal, performance appraisal methods, factors that distort appraisal, appraisal interview. Motivation: Meaning, importance, theories of Motivation Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees stock option plans.

Unit 4: Industrial Relations: Introduction to Industrial Relations, Trade union's role, types, functions, problems, industrial dispute concept, causes & machinery for settlement of disputes-grievance, concepts, causes & grievance redressal machinery.

Suggested Books:

1. DeCenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.

MAJOR 5

CREDITS: 4

MANAGEMENT ACCOUNTING

Unit 1: Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making;

Unit 2: Financial Statement Analysis: Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantage and Limitations of Ratio Analysis.

Unit 3: Budgetary Control Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.

Unit 4: Standard Costing Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Disposition of Variances.

Unit 5: Marginal Costing Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit/ Volume ratio. Break- even analysis-algebraic methods. Angle of incidence, margin of safety.

Suggested Books:

1. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi
2. Maheshwari, S.N. and S.N. Management Accounting. Shree Mahavir Book Depot, New Delhi.
3. Singh, S.K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
4. M. Y. Kahn and Jain, P.K. Management Accounting. McGraw Hill Education.

MAJOR 6

CREDITS: 4

CONSUMER BEHAVIOUR

Unit1: Consumer Behaviour: Nature, scope & application: Importance of consumer behavior in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behavior - interdisciplinary approach.

Unit2: Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, Theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its Importance, types of involvement. Personality & Consumer Behaviour ; Perceptual Process: selection, organization & interpretation. Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & Involvement theory. Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes.

Unit 3: Group Dynamics & consumer reference groups, Family & Consumer Behaviour: Consumer socialization process, consumer roles within a family, purchase influences and role played by children, family life cycle. Social Class & Consumer behaviour: Determinants of social class, measuring & characteristics of social class. Culture & Consumer Behaviour: Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

Unit 4: Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process. Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision, post purchase evaluation;

Suggested Books:

1. Leon G.Schiffman & Leslie L.Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
2. Solomon,M.R.:ConsumerBehaviour–Buying,Having,andBeing,PearsonPrenticeHall.
3. Blackwell,R.D.,Miniard,P.W.,&Engel,J.F.:ConsumerBehaviour,CengageLearning.
4. Kotler,P. & Keller, K. L.: Marketing Management(Global Edition)Pearson

MAJOR 7

CREDITS: 4

OPERATIONS MANAGEMENT AND CONTROL

Unit 1: Production management- definition, scope importance, functions, system concept of production, types of production system.

Unit 2: Product design and analysis- concept, steps of product design, process planning and design, value analysis, standardization and simplification. Capacity planning and investment decisions-determination of plant capacity .

Unit 3: Facility location- factors affecting plant location, facility location problems- single facility location problem, multi facility location problem.

Unit 4: Material Management and inventory control-Integrated Material Management, components of integrated Material Management, inventory control, models of inventory, purchasing management, store management -ABC analysis, XYZ analysis, VED analysis.

Production planning and control- objectives, importance, production planning and control procedure.

Unit 5: Work study- method study, time study, work sampling

Quality control -objectives, importance, classification of quality control techniques,

Suggested books:

1. Production and operation management-R. Panneerselvam
2. Operations Management and Control- Dr C.B Gupta

MINOR 1
CREDITS: 4

BUSINESS RESEARCH METHODOLOGY

Unit1: Nature and scope of Research, Role and Applications, Steps in Research process; Elements of Research Process; Formulation of problems , Objectives

Unit2: Nature of Research Design; Research Design Process ; Types of Research Design :Exploratory, Descriptive, Causal & Experiments .

Unit3: Primary Data Collection: Survey , Observations, Interviews method ; Comparison of self-administered, Telephone, mail, emails technique; Evaluation of Primary Data ; Advantages & Limitations of Primary data.

Secondary Data: Definition, Sources of Secondary data, Merits & Limitations of Secondary data, Criteria for evaluating Secondary sources; Evaluation of Secondary data.

Unit4: Measurement and Scaling: Primary scales of measurement Nominal, Ordinal, Interval & Ratio scale.

Unit 5: Sampling: Different types of Sampling Techniques ,Determination of Sample Size. Univariate Data Analysis; Report Writing and Presentation of Results

Suggested Books:

1. Business Research Methods: Donald R. Cooper & Pamela S. Schindler (Mc Graw Hill Education)
2. Research Methods: Ram Ahuja
3. Research Methodology (Methods and Techniques): C. R. Kothari

VAC 3
CREDITS: 2

YOGA EDUCATION

Theory:

General Introduction of Yoga: Meaning, Definition, Nature of Yoga, importance of yoga, Misconceptions related with Yoga.

Nature: Nature of Yoga in various scriptures: Vedas, Upanishads, Bhagwad Gita, Yoga Vashistha, Ayurveda.

Types of Yoga: Types of Yoga: Jnana Yoga, Bhakti Yoga, Karma Yoga, Hatha Yoga, Raja Yoga.

Yoga texts: Foundation & Philosophy of Yogic Science, Introduction to Patanjali Yoga Sutras

Practicals:

Practical knowledge of Yogasanas, Mudras, Bandhas and Pranayama

SUGGESTED READINGS:

The Basic Principles of Yoga: Dr. Kulratan Singh, Dr. Pavan Singh, Dr. Roma Anand

The Yoga Sutras of Patanjali: Sri Swami Satchidananda

Semester 5

MAJOR 8

CREDITS: 4

MANAGEMENT OF INDUSTRIAL RELATIONS

Unit1:Concept of industrial relations, aspects of industrial relations, conflict and Cooperation, parties in industrial relations, workers employers and government, trade unions, objectives collective bargaining.

Unit2:Worker's participation in management, levels of participation, mode of Participation Works Committee, Joint Management councils, Grievance Procedure, Quality Circles.

Unit3:Trade Union Act 1926, Immunity granted to Registered Trade Unions, Recognition of Trade Unions. The Industrial Disputes Act 1947, forum for settlement of disputes, instruments of Economic coercion, strikes, lockouts and closure.

Unit 4: Salient features, coverage of employees and employers, rules and benefits relating to The Payment of Wages Act 1936, The Payment of Gratuity Act 1972, The Minimum Wages Act 1948, The Payment of Bonus Act 1965. The Workmen's Compensation Act, 1923:Objective, Definition, Appeals, Employer's Liability for Compensation.

Suggested Books:

1. S C Srivastava: Industrial Relations and Labour Laws, Vikas Publishing House.
2. T N Chhabra: Industrial Relations and Labour Laws, Dhanpat Rai Publishing House.

MAJOR 9

CREDITS: 4

INDIAN FINANCIAL MARKETS AND OPERATIONS

UNIT I : Evolution of Indian Capital Markets , Functions of Capital Market, Segments of Capital Market : New Issue Market: Features, objectives and functions, Recent Developments including the concept of book building. Modes of procuring long term funds: Public issue, Rights issue, Bonus issue, Private placement.

UNIT II: Participants in Capital Market, Capital Market Instruments; Relevance of various interest/return rates; Gross and Net interest rate – their difference, Nominal and Real interest rate; Relationship between interest rate and economic progress, Administered and Market determined interest rate.

UNIT III : Share Trading in Secondary Market , Trading and Settlement , Functions of Stock Exchanges : BSE, NSE, NCDEX, MCX ; Listing of securities .

UNIT IV : Basics of Money Market, Money Market Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money Commercial bills, Inter-corporate deposits, Inter-bank participation certificates; Acceptance Houses, Discount Houses, Call money market,;

UNIT V : **Mutual Fund Operations:** Introduction, Schemes of Mutual Fund, Return & Tax Relief, AMFI, NAV Calculation Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Role AND Functions of The SEBI .

Suggested Books:

1. Indian Financial System by Bharati V. Pathak (Pearson Education)
2. Financial Institutions and Markets: Structure, Growth & Innovation by LM Bhole (Mcgraw Hill)

MAJOR 10
CREDITS: 4

SALES MANAGEMENT

UNIT I :Basic Concepts of Selling, Selling Functions, Types of Selling and Emerging Dimensions, Direct Selling, Institutional Selling, Tele Marketing, Sampling, Follow the Customer and other Concepts

UNIT II:Theories of Selling: Canned Approach, AIDA Model, Right Set of Circumstances, Buying Formula Theory, Behavioral Equation Theory
Selling Process: Prospecting, Pre-Approach, Presentation and Demonstration, Handling Objections, Closing the Sale, Post Sale Activities, Quality of a Successful Sales Person

UNIT III :Sales Management: Importance, Scope and Functions of Sales Management, Organization of Sales, Sales Planning- Market Potential Analysis, Sales Forecasting. Fixing Sales Objectives, Sales Territory, Sales Quota

UNIT IV :Sales Force Management: Sale Force Planning, Recruitment and Selection, Training and Development, Placement of Sales Personnel, Compensation and Incentive to Sales Persons, Motivation and Leadership for Sales Persons, Evaluation of Sales Performance

Suggested Books:

1. Sales and Distribution Management, R. R. Still, E. W. Cundiff, N. A. P. Govoni, S. Puri, Pearson
2. Sales Management Decisions, Strategy and Cases, R. R. Still, E. W. Cundiff, N. A. P. Govoni, Pearson
3. Sales Management, P. K. Mallik, Oxford University Press

MAJOR 11
CREDITS: 4

BUSINESS POLICY AND STRATEGIC MANAGEMENT

Unit 1: Meaning, Nature & importance of business policy & strategy, Introduction to the strategic management process and related concepts, Difference between Strategy and Policy; Characteristics of corporate, business & functional level strategic management decisions.

Company's vision and mission: Meaning, characteristics essentials, benefits for a mission and vision statement, criteria for evaluating a mission statement, formulation of mission statement, difference between mission and vision statement.

Unit 2: Environmental Analysis & Diagnosis: Analysis of company's external environment Environmental impact on organizations policy and strategy, organization's dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E.Porter's 5 Forces model; Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

Unit 3: Formulation of competitive strategies: Michael E. Porter's generic competitive Strategies, implementing competitive strategies- offensive & defensive moves.

Formulating Corporate Strategies: Introduction to strategies of growth, stability and Renewal, Types of growth strategies—concentrated growth, product development, Integration, diversification, international expansion (multi domestic approach, Franchising, licensing and joint ventures.

Unit 4: Strategic Framework: Strategic analysis & choice, Strategic gap analyses, Portfolio analysis – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix.

Suggested Books:

1. J. A. Pearce & R .B. Robinson: Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr.& A.J Strickl and III: Crafting and executing strategy, TMH
3. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
4. Upendra Kachru: Strategic Management, Excel books

MINOR 2

CREDITS: 4

BANKING AND INSURANCE

Unit 1

Introduction- Bank Functions Banking History in India, Function and operations – RBI, Commercial Banks, RRBs, Cooperative Banks and NABARD; regulatory issues for governance of banking sector– role of RBI and Ministry of Finance; Role of technology in banking

Unit 2

Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, endorsements- meaning, kinds; Different types of Accounts- Fixed deposit account, Current Account, Savings account. Operations of savings and current account. Joint account, Partnership account, minor customers.

Unit 3

Component of ALM and their management; liquidity management, interest rate management, management of credit and operational risk; treasury operations and management; managing capital adequacy and profit planning; managing NPAs

Unit 4

Principles of Insurance: Introduction, History of Insurance Policies, Types, Policies Conditions and Principles of Insurance Management; Nature of Insurance Business: Nature of Insurance contract ;Principles of General Insurance’ Function Personal General Insurance Products, Commercial General Insurance Products

Suggested Readings:

- 2.Black, Kenneth jr.& Skipper, Harold D. jr., Life and Health Insurance, Pearson Education, Delhi
- 3.Rejda, George E, Principles of Risk Management and Insurance, Pearson Education, Delhi
- 3.Shekhar, K.C. and Shekhar, Lekshmy , Banking Theories

AEC 3

CREDITS 2

FUNCTIONAL USAGE OF ENGLISH -1

Unit 1: Developing Conversational Skills

Small Talk

Group Communication/ discussion

Presentation Skills

Unit 2:

Soft Skills

Interpersonal skills

Negotiating Skills

Collaborative Skills

Leadership Skills

Critical Thinking

Unit 3:

English Vocabulary

Business Terms

Business Idioms

Unit 4: Exercises to test topics from Unit 1& 2

Semester 6

MAJOR 12

CREDITS:4

INVESTMENT BANKING AND FINANCIAL SERVICES

UNIT- 1

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers.

UNIT II

Issue Management: Understanding of various types of issues ; Eligibility norms ; SEBI's role in an issue ; Pricing of Issues ; Concept of Book Building process and Green Shoe Option;Contents of offer document.

UNIT III

Leasing and Hire Purchase: Concepts of leasing, types of leasing – financial & operating Lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease Rental determination; Hire Purchase interest & Installment.

UNIT IV

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing; Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology,

REFERENCES

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.

MAJOR 13

CREDITS: 4

HUMAN RESOURCE DEVELOPMENT: SYSTEMS AND STRATEGIES

Unit1: Human Resource Development (HRD): Concept, Origin and Need, Relationship between human resource management and human resource development; HRD as a Total System; Activity Areas of HRD: Training, Education and Development; Roles and competencies of HRD professionals.

Unit2: HRD Process: Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.

Unit 3: HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management.

Unit 4: HRD Applications: Coaching and mentoring, Career management and development; Employee counseling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology.

Unit5: Evaluating the HRD Effort; Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD.

Suggested Books:

1. Rao T.V. and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford and IBH Publication Ltd.
2. Rao T.V.: Reading in human Resource Development, Oxford IBH Publication. Ltd.
3. Rao T.V.: Human Resource Development, Sage publication.
4. Kapur, Sashi: Human resource Development and Training in Practice, Beacon Books.

MAJOR 14

CREDITS: 4

INCOME TAX LAW AND PRACTICE

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession;

Unit 4: Computation of Total Income and Tax Liability

Income of other persons included in assessee's total income; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm

Unit 5: Preparation of Return of Income Practical

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Suggested readings:

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

MAJOR 15

CREDITS:4

LEGAL ASPECTS OF BUSINESS

Unit I:

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

Unit II:

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

Unit III:

The Companies Act 2013:

Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of Directors, share qualification, company meetings.

The Limited Liability Partnership Act 2008:

Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

Unit IV:

Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers; The Right to Information Act 2005:

Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

Readings:

1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing.House (P) Ltd.
2. M.C.Kucchal,& Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.

MINOR 3

CREDITS: 4

ENTREPRENEURSHIP DEVELOPMENT

Unit-1

Entrepreneurship- Definition, Characteristic of an Entrepreneur, Function of an Entrepreneur, Types of Entrepreneur, Entrepreneurial Traits, Distinction between Entrepreneur and Manager, Entrepreneur and Intrapreneur, Entrepreneur and Entrepreneurship, Role of Entrepreneurship in Economic Development

Unit-2

Entrepreneurship Development Programme- Definition, Types of EDP, Process of EDP, Objectives and Benefits, Phases Involved

Start Ups- Meaning, Role and Importance, Recent development in Start-up Movement in India & Assam

Unit-3

Financing of Enterprise-Needs for financial planning, Sources of finance, Capital Structure, Term-loan, Sources of short term finance

Venture Capital-Meaning, Types, Importance, Role of Venture Capital in Entrepreneurship Development

Unit-4

Industrial Finance to Entrepreneurs-Commercial Bank, Financial Institutions-Central Level(NABARD,SIDBI,IFCI,IDBI etc.) State Level(DICs, SFCs etc.) and various specialized institutions , Government Policy for MSMEs-Tax Incentives and Concessions

Unit-5

Women Entrepreneurship-Meaning , Importance and need , Roles and Challenges ahead , Problems faced by women Entrepreneurs , Women Entrepreneurship in context to India and Assam

Suggested Books:

1. Gupta , C.B. & Srinivasan , N.P-*Entrepreneurial Development*
2. Khanka , SS , *Entrepreneurship Development* , S. Chand , New Delhi
3. Sangeetha Sharma ,*Entrepreneurship Development* , PHI Learning

AEC 4

CREDITS: 2

FUNCTIONAL USAGE OF ENGLISH -2 (CREDITS: 2)

Unit 1:

Speaking & Listening Skills

E.Q Skills

Negotiating Skills

Skills required while facing an Interview

7 C's of Communication.

Unit 2:

Use of English in writing:

C.V

Resume

Report

Executive Summary

Summary

Precis

Social Correspondence

Unit 3:

English Vocabulary

Phrases, Idioms, Synonyms, Antonyms,

Use of Grammar