

# **SEMESTER III**

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

**BBA 201: Business Laws**

**L-4, T -0**

Credits-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:**

Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach of contract and remedies, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

**Unit II**

**(14 Hours)**

**The Sale of Goods Act, 1930**

Objective, Definition of Contract of sale, Sale and Agreement to Sell, definition of goods, conditions and warranties, implied conditions and implied warranties, Performance of contract of sale and right of unpaid seller, rights of sellers and buyers, transfer of property. Unpaid seller and rights of unpaid seller

**Indian Partnership Act 1932:** Definition of Partnership, Registration of Partnership Firm, Rights and duties of Partners, Dissolution of Partnership and Partnership firm.

**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, 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, Introduction to Lifting of corporate veil, conceptual framework of formation of company, doctrine of ultra vires and doctrine of indoor management, Winding up of companies.

**Limited Liability Partnership Act, 2008:** Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

**Unit IV**

**(14 Hours)**

**Consumer Protection Act, 2019:** Important definitions – Consumer, Complainant, Consumer Dispute, Unfair trade practices , Rights of consumers, Consumer Disputes Redressal Mechanisms , Offences and Penalties, RBI Guidelines on KYC.

**Negotiable Instruments Act:** Meaning and types of negotiable instruments- Cheques, Promissory Notes, Bills of Exchange, holder and holder in due course, types of endorsements, types of crossing of cheques, dishonor of cheques and consequences.

**Suggested Readings: (All Latest Editions)**

1. Kuchhal, M.C. and VivekKuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Pathak A. , Legal Aspect of Business, McGraw Hill Education.
3. Dr. Maheshwari, S.K & Dr. Maheshwari S.N ., A Manual of Business Law , Himalayan Pub .House.
4. Singh, Avtar, Business Law, Eastern Book Company, Lucknow.
5. N.D.Kapoor, Sultan Chand, New Delhi "Business Law".
6. Bulchandani K R, Business Law for Management, Himalaya Pub. House-New Delhi.

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

**L-4 /TT-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 1: Introduction**

**(14 Hours)**

Marketing - Meaning, Scope and Importance; Concepts, Philosophies of marketing; Marketing Environment: Macro and Micro environmental factors. Consumer Decision Making Process; Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases

**Unit 2: Marketing Mix Decision –Product and Pricing**

**(14 Hours)**

Product Decisions: Concept and classification; Levels of Product. Product strategies; Branding decisions; New Product Development; Product life cycle; Pricing Decisions: Objectives; Factors affecting pricing; Pricing methods; Pricing strategies;

**Unit 3: Marketing Mix Decisions -Promotion and Distribution**

**(14 Hours)**

Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Channel Management; Promotion Decisions: Communication process; Decision about Promotion mix tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication approach.

**Unit 4: Emerging Trends in Marketing**

**(14 Hours)**

Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Green Marketing, Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing, Social Media Marketing- concepts, tools, and issues, Role of AI and Robotics in Marketing, Importance of User Interface and User Experience; Ethical issues in marketing

**CASE STUDIES**

**Suggested Readings: (All Latest Editions)**

1. Kotler, P., Keller, K.L., Marketing Management, Pearson Education.
2. Ramaswamy, V.S and Namakumari, S., Marketing Management: A Strategic Decision Making Approach Global Perspective Indian Context, McGraw Hill Education.
3. Lamb, C.W, Hair, J.F, Sharma, D. & Mc Daniel C, Marketing- A South Asian Perspective Edition, Cengage India Pvt. Ltd, Delhi .
4. Baines, P., Fill, C., Page, K., Sinha, P.K., Marketing: Asian Edition, Oxford University Press, New Delhi.
5. Walker O. C., Mullins J. & Boyd Jr. H. W, Marketing Strategy: A Decision Focused Approach, McGraw Hill Education.
6. Saxsena, R., Marketing Management, McGraw Hill Education.

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

**BBA 205: 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 1: Introduction to Human Resource Management (14 Hours)**

Functions of HR Manager; Policies related to Human Resource Management; Emerging challenges of human resource management - Workforce diversity, welfare, health, safety, social security, empowerment, downsizing, VRS, work life balance. Employee code of conduct, Human Resource Information System (HRIS) and e-HRM

**Unit 2: Acquisition of Human Resource (14 Hours)**

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment –sources, process; Selection – process, techniques and tools; induction and orientation; Retention.

**Unit 3: Training and Development (14 Hours)**

Concept and importance; Role specific and competency-based training; Training and development techniques and programs – Apprenticeship, understudy, Job rotation, vestibule training, case study, role playing, sensitivity training, In- basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing, Cultural Shock.

**Unit 4: Performance Appraisal and Compensation Management (14 Hours)**

Performance appraisal- Nature, objectives, process, methods, Employee counselling; Job changes - Transfers and promotions. Compensation - Rules and policies, Base and supplementary compensation; Individual and group incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

Introduction and approaches to global HRM, Expatriate management-mobility challenges and developing global leaders and expatriates.

**CASE STUDIES**

**Suggested Readings: (All Latest Editions)**

1. Gary Dessler, A Framework for Human Resource Management, Pearson Education.
2. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst, Human Resource Management, Wiley India Private Limited.
3. Bohlendarand Snell, Principles of Human Resource Management, Cengage Learning.
4. K. Aswathappa, Human Resource Management, McGraw Hill Education.
5. Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication New Delhi..
6. Robert L. Mathis and John Jackson, Human Resource Management, South-Western Publisher.

**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 1: Introduction 14 Hours**

Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Comparative financial statements, common size financial statements, trend analysis, Ratio analysis, cash flow statement

**Unit 2: Budgetary Control and Variances 14 Hours**

Concept and types of budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting. Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

**Unit 3: Costing and Profit Planning 14 Hours**

Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.

**Unit 4: Managerial Decision Making 14 Hours**

Decision making based on Marginal Cost Analysis - profitable product mix, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.  
Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Use of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

**Suggested Readings: (All Latest Editions)**

1. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y., Management Accounting, McGraw Hill Education.
3. Arora, M.N., Cost Accounting, Vikas Publishing House..
4. Lal, Jawahar and Srivastava, Seema, Cost Accounting, McGraw Hill Education..
5. Bhattacharya, Management Accounting, Pearson Education.
6. Hilton R. W., Managerial Accounting, McGraw Hill Education.

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

**BBA 209: Production & Operations Management**

**L-3/ T-0**

**Credit —3**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(12 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, Role of Production Planning and control in manufacturing Industry.

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

**Unit II**

**(10 Hours)**

**Plant Location and Layout:** Defining plant location, 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**

**(10 Hours)**

**Inventory Management & HT:** 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, Defining quality assurance and quality control, 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**

**(10 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), Economics of Waiting Line

**Suggested Readings: (All Latest Editions)**

1. Kale S. Production and Operation Management, McGraw Hill Education
2. Mahadevan, B. Operation Management: theory' and practice, Pearson Education India..
3. Chary, S. N., Production and Operation Management, McGraw Hill Education.
4. Panneerselvam R., Production and Operation Management, Prentice Hall,
5. Chase R.B., Operations and Supply Chain Management, McGraw Hill Education.
6. Stevenson'W. J., Operations Management, McGraw Hill Education.

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

**BBA211: Business Research Methodology**

**L-3, T-0**

Credits: 03

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**

**(10 Hours)**

**Introduction:** Meaning of research; Scope of Business Research; Purpose of Research, Types of research, Criteria of good research, Steps in the Research Process, Unit of Analysis - Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

**Unit II**

**(8 Hours)**

**Data Collection:** Primary and Secondary sources of Data; Qualitative Vs Quantitative data; Methods of primary data collection; Measurement Scales; Questionnaire Development and Testing;

**Research Methods-** Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies, Questionnaire Design.

**Unit III**

**(12 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; Data sources- organizations like NSSO, Survey reports etc

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

**Unit IV**

**(12 Hours)**

**Report Preparation:** Meaning, types and layout of research report; Steps in report writing ; Literature review and its significance, Citations (Styles like APA, IEEE etc), Bibliography and Annexure in report; JEL Classification, Essentials of good research report, Detailed format of report, presentation of a report.

Suggested Readings: (All Latest Editions)

1. Deepak chawla & NeenaSondi, Vikas Publishing House.
2. Cooper, Donald R. and Schindler, Pamela S, Business Research Methods, McGraw Hill Education.
3. Kumar, Ranjit, Research Methodology: A step by step guide for Beginners. Pearson Educaion.
4. Kumar V., Marketing Research: A Global Outlook, Sage Publications.
5. Levin, Richard and Rubin, DS, Statistics for Management, Pearson Education.
6. Beri, G.C., Marketing Research, McGraw Hill Education.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**  
**BBA-213: Business Research Methodology Lab**

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

**Credits-2**

**External Marks: 60**

The Lab would be based on the Paper 211: Business 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.



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

**BBA215: NSS/NCC/NSO/other skills notified by university (NUES)**  
**L-2, T-0,** Credits: 02

Marks: 100

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

**BBA217: Environmental Studies**

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

Credits: 4

External Marks:75

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**

**(14 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**

**(14 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**

**(14 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**

**(14 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:** (All Latest Editions)

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

# **SEMESTER -IV**

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

**BBA-202: Business Analytics**  
**Credits-4**

**L-4, T-0**

**External Marks: 75**

**Course Contents**

**Unit I**

**(14 Hours)**

Introduction: Concept ,Evolution of Business Analytics, Analytics Process, Overview of Data Analysis, Data Scientists Vs Data Engineer Vs Business Data Analyst, Roles and Responsibilities, Business Analytics in Practice, Career in Business Analytics.

**Unit II**

**(14 Hours)**

**Big Data:** Overview of using Data , Types of data ,Data Collection, Data Management, Big Data, Data Quality, Missing or Incomplete Data, Data profiling - Data Preparation, Exploration, ETL Concept, Data Warehousing

**Data Mining:** Introduction to Data Mining, The origins of Data Mining, Data Mining Tasks, OLAP and Multidimensional data analysis-, Data cubes, Stars, snowflakes and fact constellations Defining schemas, Basic concept of Association Analysis and Cluster Analysis. Application and Trends in Data Mining, Data Mining for Retail Industry, Health Industry, Insurance and telecommunication Sector

**Unit III**

**(14 Hours)**

**Dash Boards** –Features of Good Dashboards, Data Dashboards using Ms-Excel.

**Data Visualization-Definition, Visualization Techniques** – Tables, Cross Tabulations, Charts, Tableau, Data Modeling-Concept, Role and Techniques.

**UnitIV**

**(14Hours)**

**Types of Analytics:** Descriptive: Central Tendency, Mean, Median, Mode, Standard Deviation, variance: Prescriptive-Graph Analysis, Simulation, Optimization: – Predictive – Linear Regression, Multi Variate regression, KNN, Application of R

**Suggested Readings: (All Latest Editions)**

1. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams, Essentials of Business Analytics, Cengage Learning.
2. James Evans, Business Analytics, , Pearson.
3. Albright Winston, , Business Analytics- Data Analysis-Data Analysis and Decision Making, Cengage Learning.
4. Sahil Raj, Business Analytics, Cengage Learning.
5. Prasad. R. N and Acharya S. Fundamentals of Business Analytics Second Edition, Wiley India.

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

**BBA-204: Financial Management**

**L-4, T-0**

**Credits-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 1: Introduction 14 Hours**

Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Time value of money

**Unit 2: Capital Budgeting 14 Hours**

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk- Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.

**Unit 3: Cost of Capital and Financing Decision 14 Hours**

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.

**Unit 4: Managing Profit and Working Capital 14 Hours**

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.

**Suggested Readings: (All Latest Editions)**

1. Khan M.Y, Jain P.K., , Financial Management, McGraw Hill Education.
2. Pandey I. M., , Financial Management, Vikas Publishing House.
3. Kapil, Sheeba, , Financial Management, Pearson Education.
4. Chandra Prasanna, Financial Management, McGraw Hill Education.
5. Maheshwari, S.N., Financial Management: Principles and Practice, Sultan Chand.
6. Tulsian, P.C., Financial Management: A self study textbook, Sultan Chand.

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

**BBA 206: Corporate governance, Ethics & 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 1: Introduction**

**(14 Hours)**

Concept and significance of Business Ethics in Organizational contexts; Approaches and Practices governing Ethical Decision Making; Codes of Ethics; Normative and descriptive ethical theories. Ethos of Vedanta in management, Role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Assessing ethical performance

**Unit 2: Human Values & Business**

**(14 Hours)**

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Social Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis; concept of knowledge and wisdom, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

**Unit 3: Moral Issues in Business**

**(14 Hours)**

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosures, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

**Unit 4: Corporate Social Responsibility (CSR)**

**(14 Hours)**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification, Corporate Governance in the public sector, banking, non- banking financial institutions in India.

**Suggested Readings: (All Latest Editions)**

1. Fernando AC, *Business Ethics*, Pearson Education
2. Balachandran V, Corporate Governance, Ethics and Social Responsibility, PHI 3.Mandal SK (2012) *Ethics in Business and Corporate Governance*, Mc Graw Hill Education
3. Banerjee, S. B., *Corporate Social Responsibility: The Good, The Bad and The Ugly*. Cheltenham: Edward Elgar Publishing.
4. Kumar, S., *Corporate Governance*. Oxford, England: Oxford University Press.
5. Sherlekar, S. A., *Ethics in Management*. New Delhi: Himalaya Publishing House.

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

**BBA 208: Income Tax Law and Practice**

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

**Credits: 04**

**External Marks: 75**

**Objective:** The course aims to provide knowledge of the various provisions of income-tax law in India and enable the students to apply such provisions to compute total income and tax liability of individuals.

**Course Contents**

**Unit 1: Basic Concepts**

**14 Hours**

Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

**Unit 2: Income from Salary and House Property**

**14 Hours**

Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.

Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

**Unit 3: Profits and gains from business or profession, capital gains and income from other sources**

**14 Hours**

Meaning of business income, methods of accounting, Deductions, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.

Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.

Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

**Unit 4: Computation of Total income and Tax Liability of individual (14 Hours)**

Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals.

**Note: Latest Edition to be used and latest provisions to be taught.**

**Suggested Readings:(All Latest Editions)**

1. Ahuja, G., & Gupta, R., *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
2. Singhanian, V. K., & Singhanian, M., *Student's Guide to Income Tax including GST-Problems & Solutions*. New Delhi: Taxmann Publications Pvt. Ltd.
3. Study material of ICAI Intermediate Paper 4A: Income-tax Law.
4. Pagare, Dinkar. *Law and Practice of Income Tax*. Sultan Chand and Sons, New Delhi.
5. Lal, B.B. *Income Tax Law and Practice*. Konark Publications, New Delhi.
6. Taxman. *Taxman Allied Services Pvt. Ltd.*, New Delhi.
7. Current Tax Reporter. *Current Tax Reporter*, Jodhpur.
8. Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

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

**BBA-210: MOOC**

**Credits-3**

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are free online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student will have the option to earn 3 credits by completing quality –assured MOOC programme of at least 8 weeks offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time. Completion certificate followed by assignment and exams of opted MOOC should be submitted to respective institute for earning the course credit, i.e. 3.

For August session, tentative list of programmes will be available on the platform from May-August and for January session, tentative list of programmes will be available on the platform from October to January.



GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)  
**BBA 212 Elective: Training & Development**

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

**Credits: 04**

**External Marks: 75**

**Course Objectives:** The course aims at equipping the learners with the concept and practice of Training and Development in the modern organizational setting.

**Unit-I: Introduction**

**14 Hours**

Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development.

**Unit 2: Training Need Analysis (TNA)**

**14 Hours**

Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

**Unit 3: Training and Development Methodologies**

**14 Hours**

Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training;

**Unit 4: Designing Training & Development Programme**

**14 Hours**

Organization of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self development; Training process outsourcing, **Evaluation of Training and Development:** Meaning and problems.

**Suggested Readings: (All Latest Editions)**

1. Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices*, 4<sup>th</sup> Edition. New York: Pearson Education.
2. Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development*, 7<sup>th</sup> Edition. New York: McGraw Hill Education.
3. Lynton, R. P., & Pareek, U. (2011). *Training for Development*. New Delhi: SAGE India.
4. Phillips, J. J., & Phillips, P. P. (2016). *Handbook of Training Evaluation and Measurement Methods*. Houston: Gulf Publishing Co.
5. Prior, J. (1991). *Handbook of Training and Development*. Mumbai: Jaico Publishing House.
6. Sharma, D., & Kaushik, S. (2019). *Training & Development*. New Delhi: JSR Publishing House.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**  
**BBA 214 Elective: Sales Management**

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

**Credits: 04**

**External Marks: 75**

**Objectives:** To acquaint the students with the process of personal selling and the strategies and methods for effective sales management.

**Course Contents**

**Unit I**

**(14 Hours)**

Introduction to Sales Management Nature, Scope and Importance of Sales Management, Evolution of Sales Management, Role and Skills of Sales Managers, Sales Objectives, Sales Strategies, Emerging Trends in Sales Management.

**Unit II**

**(14 Hours)**

Personal Selling Process, Theories of Selling, SPIN Model, Types of Selling, Transactional and Relationship Selling, Sales Forecasting Methods.

**Unit III**

**(14 Hours)**

Sales Force Recruitment and Selection Process, Design, Execution and Evaluation of Sales Force Training, Motivation and Compensation of Sales Personnel, Design and Management of Sales Territories and Quotas.

**Unit IV**

**(14 Hours)**

Evaluation of Sales Personnel, Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Role of Information Technology in Sales Management

**Suggested Readings: (All Latest Editions)**

1. Still. K.R., Cundiff. E.W & Govoni. N.A.P “Sales Management – Decision Strategies and Cases..( Impression), Pearson Education
2. Tanner Jr., JF., Honeycutt Jr., E.D. and Erffmeyer, R.C., Sales Management, Pearson Education, New Delhi
3. Donaldson Bill, Sales Management, Principles, Process and Practice Palgrave Macmillan.
4. Havaladar.K.K. & Cavale V.M, Sales and Distribution Management. Text & Cases Tata McGraw Hill Publishing company Ltd. New Delhi.
5. Jobber, David and Lancaster, Geoffery, Selling and Sales Management, 7th Edition, Pearson Education, New Delhi
6. Ingram, LaForge, Avila., Schwepker Jr, Williams, Sales Management-Analysis and Decision Making. Thomson South – Western.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**  
**BBA 216 Elective: Financial Markets & Institutions**

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

**Credits: 04**

**External Marks: 75**

**Course Objective:** The course aims to provide students an overview of financial markets & institutions in India.

**Course Contents**

**Unit 1: Introduction**

**(14 Hours)**

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since 1990-91.

**Unit 2: Money Market**

**(14 Hours)**

Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.

**Unit 3: Capital market**

**(14 Hours)**

Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

**Unit 4: Banking and Other Financial Institutions**

**(14 Hours)**

Commercial banks-classification and reorganization; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016. Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

**Suggested Readings: (All Latest Editions)**

1. Gordon E. & Natarajan K., *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
2. Kumar, V., Gupta, K., & Kaur, M, *Financial Markets, Institutions and Financial Services*. New Delhi: Taxmann's Publications.
3. Khan M. Y., & Jain, P. K., *Financial Services*. New Delhi: McGraw Hill Publishing India.
4. Khan, M. Y., *Indian Financial System –Theory and Practice*. New Delhi: Vikas Publishing House.
- 5 Pathak Bharati, *Indian Financial System*, Doring Kindersley
- 6 Annual Reports of Major Financial Institutions in India.

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

**BBA-218: MINOR PROJECT REPORT II**

**L-4 T-0**

**Credits —3**

**External Marks: 60**

During the fourth 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 / secondary data. The project title and the supervisor will be approved by the Director / Principal of the Institution. It shall be evaluated by an External Examiner to be appointed by the University.