



डॉ० शकुन्तला मिश्रा राष्ट्रीय पुनर्वास विश्वविद्यालय, लखनऊ  
**Dr Shakuntala Misra National Rehabilitation  
University, Lucknow**

**DETAILED**  
**SYLLABUS OF BBA PROGRAM**  
**Code: - BBAH**  
**Dept. of Management**  
**DSMNRU, Lucknow (UP)**  
**w.e.f Academic Session 2025-26**



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# Semester I



Course Code	Course Name	Category	Credit
BBAH 101	Principles of Management	Major Core I	3
BBAH 102	Accounting for Business	Major Core II	3
BBAH 103	Business Economics	Minor Courses Own Faculty	3
MDCMT 101	Business Studies	Multi-disciplinary/Inter disciplinary (Elective) MDE-I	3
SEC 101	Entrepreneurship Development Common at University level To be floated by (Dept. of Commerce)	Skill Enhancement Courses (SEC)-I	3
VACE 101	Environmental Education Common at University level To be floated by (Dept. of Chemistry)	Value Added Course (VAC)-I	3
AECE 101	English Language & Communication - I Common at University level To be floated by (Dept. of English Language & Communication)	Ability Enhancement Courses (AEC)-I	2
		<b>Total Credit of Semester</b>	<b>20</b>



Programme/Class: BBA	Year: First	Semester: First
Course Category: Major Core I		
Course Code: BBAH 101	Course Title: Principles of Management	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding about principles of management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about management. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To provide knowledge about management and its principles.</li><li>To provide knowledge about Managerial functions.</li><li>To make aware with management thinkers and their contributions.</li></ul>		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concepts, objectives, nature, scope and significance of management, Contribution of Taylor, Weber and Fayol in management, Management Vs. administration.	6
II	Planning: Concept, objectives, nature, importance and limitations of planning, planning process Concept of Decision Making and its Importance, forms, techniques and process.	8
III	Organizing: Concept, objectives, nature of organizing, Types of Organization, Delegation of authority, Authority and responsibility, Centralization and Decentralization, Span of Control.	6
IV	Directing: Concept, principles & aspects of directing, Concept and types of Coordination, Concept of leadership, Supervision, Motivation and Communication. Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling	10
<b>Suggested Readings:</b> <ul style="list-style-type: none"><li>1. Pagare Dinkar, Principles of Management</li><li>2. Prasad L.M., Principles and Practice of Management</li><li>3. Satya Narayan and Raw VSP, Principles and Practice of Management</li><li>4. Srivastava and Chunawalla, Management Principles and Practice</li></ul>		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		



Programme/Class: BBA		Year: First	Semester: First
Course Category: Major Core II			
Course Code: BBAH 102		Course Title: Accounting for Business	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding principles of accounting among the students. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about accounting. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To Introduce about Accounting Principles and other aspects of accounting.</li><li>To provide knowledge about rectification of errors.</li><li>To make able about valuation of stocks. To make aware with share and Debenture.</li></ul>			
Credits: 3			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures Total=30</b>
I	Introduction: Meaning and process of accounting, Basic terminology of accounting, Difference between accounting & book keeping. Importance & limitations of accounting, Various users of accounting information, Accounting Principles: Conventions & Concepts. Introduction to AS and Ind-AS.		6
II	Accounting equation, Dual aspect of accounting, Types of accounts, Rules of debit & credit, Preparation of Journal and Cash book including banking transactions, Ledger and Trial balance, Subsidiary books of accounts. Rectification of errors, Preparation of bank reconciliation statement.		10
III	Valuation of stocks, accounting treatment of depreciation, Reserves and provisions, Preparation of final accounts along with adjustment entries.		8
IV	Issue of shares and debentures, Issue of bonus shares and right issue, Redemption of preference shares and debentures.		6
<b>Suggested Readings:</b> 1. Agarwal B.D., Advanced Accounting 2. Chawla & Jain, Financial Accounting 3. Chakrawarti K.S., Advanced Accounts. 4. Gupta R.L. & Radhaswamy, Fundamentals of Accounting 5. Jain & Narang, Advanced Accounts			
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			



Programme/Class: BBA		Year: First	Semester: First
Course Category: Minor Courses Own Faculty			
Course Code: BBAH 103		Course Title: Business Economics	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding business economics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about business economics. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To provide knowledge about business economics.</li><li>To provide knowledge about Demand Analysis.</li><li>To Determine Production and cost analysis.</li><li>To Make aware with pricing and profit management.</li></ul>			
Credits: 3			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	Introduction to Business Economics: Nature and Scope of Business Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Incremental concept, Principle of time perspective, discounting principle and Equi-marginal principle.		6
II	Demand Analysis: Concept of Demand & its determinants. Price, Income & Substitution effects, Elasticity of demand: meaning, types, measurement and significance in managerial decisions, Revenue concepts, Concept of demand forecasting and methods of demand forecasting.		8
III	Production and Cost Analysis: Meaning, Production function, Law of variable proportion and laws of return to scale, Various cost concepts and classification, Cost output relationship in short run & long run, Cost curves, Economics and diseconomies of scale.		7
IV	Pricing: Nature of market, Types of markets and their characteristics, Pricing under different market structures–Perfect, Monopoly, Oligopoly and Monopolistic competition, Price discrimination under monopoly competition. Profit Management & Inflation: Profit, Functions of profit, Profit maximization, Break even analysis. Elementary idea of Inflation		9
<b>Suggested Readings:</b> <ul style="list-style-type: none"><li>1. Varsney &amp; Maheshwari, Managerial Economics</li><li>2. Mote Paul &amp; Gupta, Managerial Economics: Concepts &amp; cases</li><li>3. D.N.Dwivedi, Managerial Economics</li><li>4. D.C.Huge, Managerial Economics</li><li>5. 5. Peterson &amp; Lewis, Managerial Economics</li></ul>			
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.			



Programme/Class: BBA	Year: First	Semester: First
Course Category: Multi-disciplinary/Inter disciplinary (Elective) MDE-I		
Course Code: MDCMT 101	Course Title: Business Studies	
<b>Course outcomes:</b> The course aims to provide foundational knowledge of business concepts, forms of organizations, public and private enterprises, and entrepreneurship. Students will develop an understanding of business objectives, industry classifications, and entrepreneurial skills for managing and organizing business activities effectively.		
Credits:3		
Max.Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P:3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Business – meaning and characteristics. Concept of Business, profession and employment. Objectives of business (Economics and Social objectives and role of profit in Business). Classification of business activities – Industry and Commerce. Industry-types: primary, secondary, tertiary.	7
II	Forms of Business Organizations: Sole Proprietorship-Concept, merits and limitations. Partnership-Concept, types, merits and limitation of partnership, partnership deed. Types of partners. Cooperative Societies-Concept, merits, and limitations.	8
III	Public, Private and Global Enterprises: Concept of Public sector and private sector enterprises. Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company (Features, Merits and Limitations). Global enterprises-features, Joint Venture. Public private partnership – concept (Meaning and Features).	8
IV	Entrepreneurship – Concept, Functions. Types and characteristics of Entrepreneurs. Intrapreneur: Meaning and Importance. Small scale enterprise as defined by MSMED Act 2006.	7
<b>Suggested Readings:</b> 1. Business Organization & Management by C.B. Gupta – Sultan Chand & Sons. 2. Modern Business Organization & Management by S.A. Sherlekar – Himalaya Publishing House. 3. Essentials of Business Environment by K. Aswathappa – Himalaya Publishing House. 4. Business Environment: Text and Cases by Francis Cherunilam – Himalaya Publishing House. 5. Entrepreneurship Development by S.S. Khanka – S. Chand Publishing. 6. Business Organisation and Management by P.C. Tulsian – Pearson Education.		



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# Semester II





Course Code	Course Name	Category	Credit
BBAH 104	Marketing Management	Major Core I	3
BBAH 105	Financial Management	Major Core II	3
BBAH 106	Human Resource Development	Minor Courses Own Faculty	3
MDCMT 102	Basic Accounting	Multi-disciplinary/Inter disciplinary (Elective) MDE-II	3
SEC 102  <b>OR</b>  SECS 102	Computer Applications Common at University level To be floated by (Dept. of CS & IT)  <b>OR</b> Solar PV (Photovoltaic) Systems Techniques and System – I Common at University level To be floated by (Dept. of Physics)	Skill Enhancement Courses (SEC)-II	3
VACIMT 102	Indian Knowledge System and Modern Management	Value Added Course (VAC)-II	3
AECE 102	English Language & Communication - II Common at University level To be floated by (Dept. of English Language & Communication)	Ability Enhancement Courses (AEC)-II	2
		<b>Total Credit of Semester</b>	20



Programme/Class: BBA	Year: First	Semester: Second
Course Category: Major Core I		
Course Code: BBAH 104	Course Title: Marketing Management	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding of Marketing management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Marketing Theory and Practices. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To provide knowledge about Marketing Theory and Practices.</li><li>To provide knowledge about market segmentation and marketing mix.</li><li>To give an overview about marketing research.</li></ul>		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Marketing: Definition, nature, scope & importance of Marketing Management, Core concepts of marketing: selling concept, production concept, modern marketing concept, societal marketing.	7
II	Market segmentation: Concept, basis of segmentation, its Importance in marketing; Targeting: Concept, Types, Importance; Positioning: Concept, Importance, Brand positioning, Repositioning.	7
III	Marketing Mix: Product – Product Mix, New Product development, types of products, Product life cycle, Branding and packaging. Distribution – Concept, importance, different types of distribution Channels. Marketing Mix: Price – Meaning, objective, factors influencing pricing, methods of pricing Promotion – Promotional mix, tools, objectives, media selection & management	9
IV	Marketing Research: Importance, Process & Scope. Marketing Information System: Meaning, Importance and Scope. Consumer Behaviour: Concept, Importance and factors influencing consumer Behaviour.	7
<b>Suggested Readings:</b> 1. Philip Kotlar, Marketing Mgt. (PHI) 2. Etzet, Walker, Stanton, Marketing 3. Rajan Saxena, Marketing Management		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instil in student a sense of decision making and practical learning.		



Programme/Class: BBA	Year: First	Semester: Second
Course Category: Major Core II		
Course Code: BBAH 105	Course Title: Financial Management	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding of Business Finance among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Finance. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To provide knowledge about business finance and investment decisions.</li><li>To provide knowledge about financing and dividend decision.</li><li>To give an overview about working capital.</li></ul>		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Business Finance: Concept of Business Finance and Financial management, Finance functions, objectives of financial management- Profitability vs. Shareholder wealth maximization. Time Value of Money - Compounding & Discounting. Investment Decisions: Capital Budgeting-Payback, NPV, IRR and ARR methods and their practical applications.	10
II	Financing Decision: Capitalization Concept, Basis of Capitalization, consequences and remedies of over and under capitalization, Cost of Capital, WACC, Determinants of Capital structure, Capital structure theories.	7
III	Dividend Decision: Concept & relevance of dividend decision, Dividend Models-Walter’s, Gordon’s and MM Hypothesis, Dividend policy-determinants of dividend policy.	7
IV	Management of Working Capital: Concepts of working capital, Approaches to the financing of current Assets, Management of different components of working capital.	6
<b>Suggested Readings:</b> 1. Maheshwari S.N., Financial Management 2. Khan and Jain, Financial Management 3. Singh H.K., Business Finance		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		



Programme/Class: BBA		Year: First	Semester: Second
Course Category: Minor Courses Own Faculty			
Course Code: BBAH 106		Course Title: Human Resource Development	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding of Human Resource Development among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Human Resource Development. The outcome of the course will be as follows			
<ul style="list-style-type: none"><li>• To provide knowledge about HRD concepts and other aspects.</li><li>• To provide knowledge about potential appraisal.</li><li>• To give an overview about Job Enrichment and Quality circles.</li><li>• To make aware with human resource accounting.</li></ul>			
Credits: 3			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	HRD: Concept, importance, benefits and its distinction from HRM, focus of HRD System, Structure of HRD System, Role of HRD manpower. Management Development: Concept, need, management development methods.		7
II	Potential Appraisal: Concept, need, objectives, methods and Obstacles Training: Meaning, role, assessing needs for training, organizing training programmes, training methods, evaluation of Training.		7
III	Job Enrichment: Concept, Principles, steps for job enrichment, hurdles in job enrichment, making job enrichment effective, job and work redesign. Quality Circles: Concept, structure, training in quality circle, problem solving techniques, role of management, trade union and workers, quality circles in India.		10
IV	HRA: Introduction, scope, limitations, methods. Management of careers. Stress Management: Definition, potential, sources of stress, consequences of stress, managing stress.		6
<b>Suggested Readings:</b> 1. Dipak Kumar Bhattacharya, Human Resource Management 2. Arun Monappa, Managing Human Resource 3. P.Subba Rao, Essential of HRM and Industrial Relations 4. C.B. Memoria, Personnel Management			
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			



Programme/Class: BBA	Year: First	Semester: Second
Course Category: Multi-disciplinary/Inter disciplinary (Elective) MDE-II		
Course Code: MDCMT 102	Course Title: Basic Accounting	
<b>Course outcomes:</b> This course aims to acquaint students with foundation of financial accountancy and its application in business. It also aims to familiarize students with regulatory framework of accounting in India.		
Credits:3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P:3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Accounting- Meaning, objectives and Scope of Financial Accounting, Concept of Book Keeping, Basic Accounting terms, users of accounting information, limitations of Financial Accounting. Accounting Concepts and Conventions. Accounting Standards- Concept, objectives, benefits, brief review of Accounting Standards in India.	7
II	Capital and Revenue transactions- capital and revenue expenditures, capital and revenue receipts. The Accounting Equation; Types and Nature of Accounts, Rules of Debit and Credit; Accounting process.	8
III	Recording Transactions in Journal; Preparation of Ledger Accounts, Subsidiary Books; Preparation of Trial Balance. Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM).	8
IV	Preparation of Final Accounts: Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary Business.	7
<b>Suggested Readings:</b> 1. Agarwal B.D., Advanced Accounting 2. Chawla & Jain, Financial Accounting 3. Chakrawarti K.S., Advanced Accounts. 4. Gupta R.L. & Radhaswamy, Fundamentals of Accounting 5. Jain & Narang, Advanced Accounts		



Programme/Class: BBA		Year: First	Semester: Second
Course Category: Value Added Course (VAC)-II			
Course Code: VACIMT 102		Course Title: Indian Knowledge System and Modern Management	
<b>Course outcomes:</b> To explore the core principles of Indian Knowledge Systems (IKS) and their relevance to modern management. To examine leadership, organizational behavior, and ethical values in ancient Indian texts. To build an understanding of how Indian traditions of knowledge can inform sustainable and human-centric management practices. To compare and integrate Indian and Western approaches to business and leadership.			
Credits: 3			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	<b>Fundamentals of Indian Knowledge Systems:</b> Introduction to IKS, Sources, characteristics and scope, Vedic knowledge systems. Understanding the Purusharthas: Dharma, Artha, Kama, Moksha. Six Schools of Indian Philosophy (Darshanas).		6
II	<b>Ancient Indian Models of Management and Governance:</b> Management and administration in Arthashastra. Leadership lessons from epics: Ramayana and Mahabharata. Shreni system: Ancient Indian business associations and corporate structures. Ethical governance: Duties of a King (Raja Dharma). Panchayati Raj and community-based management systems.		9
III	<b>Indian Approaches to Leadership, Motivation, and Strategy:</b> Leadership values in Bhagavad Gita: Nishkama Karma and transformational leadership. Self-management and stress control through Yoga and Meditation. Decision-making and strategic thinking in Indian scriptures. Teamwork and conflict resolution in Indian epics. Work-life balance and holistic wellness models.		7
IV	<b>Integration of IKS with Contemporary Management Practices:</b> IKS and sustainable business practices. Business ethics and corporate social responsibility in Indian philosophy. Innovation and entrepreneurship in India’s traditional knowledge. Modern organizations applying IKS values (e.g., FabIndia, Patanjali).		8
<b>Suggested Readings:</b> <ul style="list-style-type: none"><li>“Indian Knowledge Systems” – Prof. B. Mahadevan (IIT Madras)</li><li>“Kautilya’s Arthashastra” – R. Shamasastri / L.N. Rangarajan</li><li>“Leadership Shastra” – Devdutt Pattanaik</li><li>“Corporate Chanakya” – Radhakrishnan Pillai</li><li>“The Essence of the Bhagavad Gita” – Eknath Easwaran</li><li>NCERT: Knowledge Traditions and Practices of India (Class XI-XII)</li><li>Select research papers and case studies on Indian management practices</li></ul>			
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			



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# Semester III



Course Code	Course Name	Category	Credit
BBAH 201	Management Accounting	Major Core I	4
BBAH 202	Cost Accounting	Major Core II	4
BBAH 203	Organisation Behaviour	Minor Courses Own Faculty	4
MDCMT 201	Money And Banking	Multi-disciplinary/Inter disciplinary (Elective) MDE-I	3
SEC 201  OR SECS 201	Ayurveda and Vanaushadhi Common at University level To be floated by (Dept. of Microbiology) OR Solar PV (Photovoltaic) Systems Techniques and System – II* Common at University level To be floated by (Dept. of Physics)	Skill Enhancement Courses (SEC)-III   *To be continued from 2 <sup>nd</sup> Semester)	3
AECH 201 OR AECS 201	आयुर्वेद व वन्योषधि आयुर्वेद व वन्योषधि-1 OR सौर PV (फोटोवोल्टाइक) सिस्टम तकनीकें और सिस्टम – II* आयुर्वेद व वन्योषधि-1 Common at University level To be floated by (Dept. of Hindi or Sanskrit)	Ability Enhancement Course (AEC) III	2
		<b>Total Credit of Semester</b>	20





Programme/Class: BBA	Year: Second	Semester: Third
Course Category: Major Core I		
Course Code: BBAH 201	Course Title: Management Accounting	
Course outcomes: Ability to understand the concept of Management Accounting along with the basic forms and norms of Management Accounting. Ability to identify the appropriate method and techniques of Management Accounting for solving different problems.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Meaning, Nature and Scope of Management Accounting, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting, Role of Management Accountant.	8
II	Ratio Analysis: meaning, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (AS-3).	7
III	Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision. Break Even Analysis: Concept and Practical Applications of Break-even Analysis.	8
IV	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero-Based Budget.	7
Suggested Readings: 1. Cost and Management Accounting Jain & Narang 2. Cost and Management Accounting M.N Arora 3. Accounting for Managers J. Madegowda 4. Cost and Management Accounting Ravi. M. Kishore 5. Management Accounting S.P. Gupta		
Note- Latest edition of the text books should be used.		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		



Programme/Class: BBA	Year: Second	Semester: Third
Course Category: Major Core II		
Course Code: BBAH 202	Course Title: Cost Accounting	
Course outcomes: The objective of this paper is to give the basic knowledge about the cost accounting		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	8
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	7
III	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	8
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product.	7
Suggested Readings:		
1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.		
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)		
3. Tulsian P.C; Practical Costing: Vikas, New Delhi.		
4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.		
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.		
<b>Note- Latest edition of the text books should be used.</b>		
<b>Suggested Continuous Evaluation Methods:</b>		
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		



Programme/Class: BBA	Year: Second	Semester: Third
Course Category: Minor Courses Own Faculty		
Course Code: BBAH 203	Course Title: Organisation Behaviour	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding of Organisation Behavior among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Organisational Behavior. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To provide knowledge about Organisational Behavior.</li><li>To provide knowledge about individual and group behaviour.</li><li>To give an overview about change in organization and QWL.</li></ul>		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.	7
II	Individual Behavior: concept, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation-Hygiene theory, Vroom’s expectancy theory.	8
III	Behavior Dynamics: Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and prevailing leadership styles in Indian Organisations. Group Behavior: Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict.	8
IV	Management of Change: Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisation, Quality of work life, Recent advances in OB.	7
<b>Suggested Readings:</b> <ul style="list-style-type: none"><li>1 Bennis, W.G., Organisation Development</li><li>2. Breech Islwar, Oragnaistion-The Framework of Management</li><li>3. Dayal, Keith, Organisational Development</li><li>4. Sharma, R.A., Organisational Theory and Behavior</li><li>5. Prasad, L.M., Organisational Behavior</li></ul>		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.		



Programme/Class: BBA	Year: Second	Semester: Third
Course type: Multi-disciplinary/Inter disciplinary (Elective)		
Course Code: MDCMT 201	Course Title: Money And Banking	
<b>Course outcomes:</b> This course is designed to analyze the impact of money on some of the economy’s key variables such as interest rates, inflation, and the banking industry. Students will learn the role of central and commercial banks in the process of money creation and control.		
Credits:3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P:3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Money: Meaning, functions and classification, Functions, kinds of money, kinds of deposits, Monetary standards – Metallic and paper standards, system of note issues in India.	7
II	Banking: Meaning and types of Banks. Development of Banking since independence; Functions of Commercial banks. Commercial banking in India. Nationalization of commercial banks in India. Recent reforms in banking sector in India.	8
III	Structure and importance of Money Market. Indian Money market, Indian Capital Market, Monetary Policy: objectives, Limitations of Monetary Policy with reference to India.	8
IV	Reserve Bank of India: establishment of RBI; Organizational structure of RBI; objectives of RBI; functions of RBI, Quantitative and qualitative methods of credit control.	7
<b>Suggested Readings:</b> 1. Hajela, T.N., (2009) Money and Banking, Ane Books Pvt Ltd., New Delhi. 2. Sundharam KPM, Banking: Theory, Law and Practice, Sultan Chand and Sons, New Delhi (recent edition) 3. M.R. Baye, D.W. Jansen (1996), Money, Banking and Financial Markets, AITBS (Indian ed.) 4. K.C. Sekhar: Banking – Theory and Practice, Vikas Publishing House, New Delhi (recent edition). 5. S.B. Gupta, Monetary Economics, S. Chand Publications, New Delhi. 6. M.L. Seth, Monetary Economics, Vikas Publications, New Delhi 7. R.R. Paul, Money, Banking & International Trade, Kalyani Publications, Ludhiana.		



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# Semester IV



Course Code	Course Name	Category	Credit
BBAH 204	Project Management	Major Core I	3
BBAH 205	Research Methodology	Major Core I	3
BBAH 206	Business Environment	Major Core II	3
BBAH 207	Security Analysis and Portfolio Management	Major Core II	3
BBAH 208	Banking and Insurance Management	Minor Courses I Own Faculty	3
BBAH 209	Integrated Marketing Communication	Minor Courses II Own Faculty	3
AECH 202 OR AECS 202	आवृत्ति ०००० ००० आवृत्ति ००००००००-II OR आवृत्ति ०००० ०००० ००० आवृत्ति ००००००००-II Common at University level To be floated by (Dept. of Hindi or Sanskrit)	Ability Enhancement Courses (AEC)-IV	2
		<b>Total Credit of Semester</b>	20



Programme/Class: BBA	Year: Second	Semester: Fourth
Course Category: Major Core I		
Course Code: BBAH 204	Course Title: Project Management	
Course outcomes: <ul style="list-style-type: none"><li>Students will be able to understand the characteristics of Project and Project Management Knowledge</li><li>The students will understand the managerial process along with tools &amp; techniques used in Project management Knowledge</li><li>Students will understand the scheduling and monitoring process in Project. They will be able to apply PERT and CPM method for project scheduling</li><li>Students will understand the perspectives in which optimum decisions are to be taken in case of risks with planned activities in project</li></ul>		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Definitions & Characteristics of Project, Types of Projects, Project Life Cycle, Project Management Process: Introduction, Tools & Techniques of Project Management. Project Team and Scope of Project Management, Project Organization.	7
II	Project Identification & Selection: Identification, Generation of ideas, Approaches to Project Screening and Selection, Project Rating Index. Market & Demand Analysis Techniques: Survey & Trend Projection Methods. Project Risk Management	8
III	Project Costing: Fundamental components of Project Cost, Types of Costs: Direct, Indirect, Recurring, Non-Recurring, Fixed, Variable, Normal, Expedite costs. Project Financing and Budgeting: Sources of Finance, Social Cost Benefit Analysis (SCBA) of Project, Project Scheduling and Network Analysis: Steps in Project Scheduling and Network design, Introduction to CPM and PERT,	8
IV	Monitoring and Control: Planning- Monitoring and Control Cycle. Project Management Information System. Milestone Analysis and Tracking Gantt chart. Earned Value Analysis (EVA): Planned Value (PV), Earned Value (EV), Cost Variance (CV), Schedule Variance (SV), Cost performance Index (CPI), Schedule performance Index (SPI). Project Termination: Types of Terminations, Project Termination Process.	7
Suggested Readings: <ol style="list-style-type: none"><li>Project Management- A Managerial Approach: Jack R. Meredith Broyhill Samuel J. Mantel, Jr (JohnWiley &amp; Sons)</li><li>Project Management : Mr. Sanjiv Marwah- (Wiley Dreamtech)</li><li>Project- Preparation, Appraisal, Budgeting and Implementation: Chandra Prasanna - (TMH)</li><li>Project Management Core Text Book : M R Gopalan (Wiley)</li><li>Quantitative Techniques in Management : N D Vohra (TMH)</li><li>Entrepreneurship and Small Business Management : M B Shukla</li></ol>		



Programme/Class: BBA	Year: Second	Semester: Fourth
Course Category: Major Core I		
Course Code: BBAH 205	Course Title: Research Methodology	
Course outcomes: The objective of this paper is to give the basic knowledge about the Research Methodology		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Meaning of Research, Objectives of Research, Types of Research, Research Process, Research Problem formulation; Research Design: Features of a good research design; Different Research Designs.	8
II	Measurement and scaling: Primary Level of Measurement- Nominal, Ordinal, Interval, Ratio, Sampling, Sampling Process, Sampling Techniques- Probability and Non-Probability Sampling, Sample Size Decision.	7
III	Data collection: Primary & Secondary Data; Method of Data Collection, Fieldwork and Data Preparation. Hypothesis: Null Hypothesis & Alternative Hypothesis; Type-I & Type-II Errors, Process of Hypothesis Testing	8
IV	Processing & Analysis of Data: Processing operations; problems in processing; types of analysis.  Presentation: Diagrams; graphs; chars. Report writing.	7
Suggested Readings: 1. C.R. Kothari, Research Methodology 2. Banerjee S. and Roy Ramendu, Fundamentals of Research Methodology		





Programme/Class: BBA	Year: Second	Semester: Fourth
Course Category: Major Core II		
Course Code: BBAH 206	Course Title: Business Environment	
Course outcomes: The objective of this paper is to give the basic knowledge about the business environment in industry		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concept, Significance and Components of Business environment, Factor affecting Business Environment, Micro and Macro environment.	8
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy-Public Sector & Private Sector	7
III	Industrial Policy-Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization	8
IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in international trade.	7
Suggested Readings:		
1. Francis Cherunilum, Business Environment		
2. K. Aswathapa, Business Environment		
Evaluation Methods:		
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		



Programme/Class: BBA		Year: Second	Semester: Fourth
Course Category: Major Core II			
Course Code: BBAH 207		Course Title: Security Analysis and Portfolio Management	
Course outcomes: The objective of this paper is to give the basic knowledge about the investment analysis and portfolio management			
Credits: 3			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	<b>Introduction:</b> The Investment environment, various investment alternatives and risk return trade off; Investment decision process; Risk aversion; Types of investors; Risk-Return analysis and impact of taxes and inflation; Types and sources of returns and risks and their measurement.		8
II	<b>Investment Alternatives:</b> Investment instrument of Capital Market and Money Market, Valuation of Fixed and Variable securities non-security forms of Investment, Government Securities, Mutual Fund, Real Estate and Gold.		7
III	<b>Fundamental Analysis:</b> Economic analysis industry analysis and company analysis Technical Analysis: Trends, indicators, indices and moving average applied in technical analysis. Efficient Market Hypothesis: weak, semi-strong and strong market and its testing techniques		8
IV	<b>Portfolio Management:</b> Meaning, importance and objectives of portfolio and portfolio management, Risk and Return- Definition types and importance. Portfolio Analysis: Risk Measurement; Estimating rate of return and standard deviation of portfolio returns; Effects of Combining securities;		7
Suggested Readings:			
1. Security analysis and Portfolio Management by Punithavathy Pandian			
2. Bodie, et al. (2009).Investments.McGrawHill.			
3. Chandra, P. (2017). Investment Analysis and Portfolio Management.Tata McGraw Hill.			
4. Elton, E. and Gruber (2010).Modern Portfolio Theory and Investment Analysis.John Wiley and Sons.			
5. Fischer, Donald E. and Ronald, J. Jordan (2007).Security Analysis and Portfolio Management.PHILearning.			
6. Hull, J. C. and Basu (2016).Options, Futures and Other Derivatives. Pearson.			
7. Reilly, Frank K. and Brown, Keith C. (2012).Investment Analysis and Portfolio Management. Cengage Learning.			



Programme/Class: BBA	Year: Second	Semester: Fourth
Course Category: Minor Courses I Own Faculty		
Course Code: BBAH 208	Course Title: Banking And Insurance Management	
Course outcomes: The purpose of this course is to develop an understanding of their underlying concepts, strategies and the issues involved in the exchange of products and services.		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Indian financial System, Banking System in India, Financial sector reforms in India, RBI – role, functions, monetary policy and credit control, commercial banking in India, Regulatory Environment for commercial bank in Indian core banking	8
II	Operational Aspect of commercial banks in India, Relationship b / w Banker and customers, Types of customer a/c, Cheques, Endorsement, Presentment, Dishonor, Rights and liabilities of Paying and collecting Banker,	7
III	Introduction: History of insurance in general and in India in particular. Basic nature of insurance. Definition of insurance. Comparison of Life Insurance with other forms of insurance. Principles of contract and its applicability to the valid insurance contract.	8
IV	Basic concept of risk, classification of risks, and process of risk management. Identification and evaluation of risk – risk analysis. Risk control – loss prevention and its importance. Risk financing and transfer of risks. Risk retention and its importance/basis of reinsurance.	7
Suggested Readings:		
1. Insurance and Risk Management: Bimal Jaiswal & Shiva Manoj 2. “Principles of Risk management and Insurance”, by George E. Rejda 3. Banking Operations Management: Jaiswal Bimal 4. Banking Theory & Practice: Jhinghan M.L.		



Programme/Class: BBA		Year: Second	Semester: Fourth
Course Category: Minor Courses II Own Faculty			
Course Code: BBAH 209		Course Title: Integrated Marketing communication	
Course outcomes: The main objective of this subject is to expose the students to the importance and design of various elements of Integrated marketing communication and the need to ensure the consistency in message across different communication mix elements and channels.			
Credits: 3			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	Introduction to Integrated Marketing Communication: Meaning and Role of IMC in the Marketing Mix. Elements of Promotion Mix: Public Relations, Sponsorship, Advertising.		7
II	Marketing Communication Psychology, Changing Marketing Communication Environment, Process of Integrated Marketing Communication: Marketing Communication, Planning and Plan, Setting Objectives (DAGMAR approach, Response Hierarchy Models), Determining Strategy and Tactics.		8
III	Research and Analysis for Decision Making, Profiling Target Markets, Creative implementation: Generating Creative Ideas, Selection of Idea, Copy Writing, Art Direction and Production for Print and Internet media		8
IV	Copy Writing, Direction and Production for Radio and TV, Evaluation and Control of Integrated Marketing Communication, Media Strategy and Planning, Types of Media including E- media, their advantages and disadvantages.		7
Suggested Readings:			
1. Narang, R.,(2020) Pearson Education, Advertising, Selling & Promotion, 1st ed., Pearson Education.			
2. Pickton, D, Boderick, A, (2004) Integrated Marketing Communications, PHI			
3. K.E. Clow, Baack, D.E., (2014) Integrated Advertising, Promotion and Marketing Communications, (6 ed) Pearson Education..			



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# Semester V



Course Code	Course Name	Category	Credit
BBAH 301	Business Law	Major Core I	3
BBAH 302	Consumer Behaviour	Major Core I	3
BBAH 303	Public Finance	Major Core II	3
BBAH 304	Direct and Indirect Tax	Major Core II	3
BBAH 305	E-Commerce	Minor Course (Other Faculty)	4
BBAH 306	Summer Internship Report & Viva-Voce	Internship to be done in summer term of 2 <sup>nd</sup> year	4
		<b>Total Credit of Semester</b>	20



Programme/Class: BBA	Year: Third	Semester: Fifth
Course Category: Major Core I		
Course Code: BBAH 301	Course Title: Business Law	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930 and other business-related law.		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects.	8
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	7
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims.	8
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	7
Suggested Readings:		
1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.		
2. Chandha P.R: Business Law; Galgotia, New Delhi.		
3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)		
4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd., Kolkata.		
5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.		
6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra		
Note- Latest edition of the text books should be used.		



Programme/Class: BBA		Year: Third	Semester: Fifth
Course Category: Major Core I			
Course Code: BBAH 302		Course Title: Consumer Behavior	
Course outcomes: The objective of this paper is to give the basic knowledge about the consumer behavior			
Credits: 3			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	Consumer Behavior, Consumer research process. Consumer Behavior models: Economic model, Psycho- analytic model, Sociological model, Howard & Seth model, Nicosia model, Engel-Kollat-Blackwell model.		8
II	Individual determinants: Perceptual process, consumer learning process Introduction: Concept, importance and scope of Consumer Behavior, need for studying, consumer attitude formation, attitude measurement, meaning and nature of personality, self concept.		7
III	Influences & Consumer Decision making: Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process, Consumer Communication process, consumer satisfaction.		8
IV	Industrial Buying Behaviour: Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.		7
Suggested Readings:			
1. Suja. R. Nair, Consumer Behaviour in Indian Perspective			
2. Schiffman & Kanuk, Consumer Behaviour			
3. Louden & Bitta, Consumer Behaviour			
4. Bennet & Kasarji, Consumer Behaviour			





Programme/Class: BBA	Year: Third	Semester: Fifth
Course Category: Major Core II		
Course Code: BBAH 303	Course Title: Public Finance	
Course outcomes: This course aims to introduce the students to the basic concepts of Public Finance. On completion of this course students will be able to understand the revenue and expenditure system of the federal country, India.		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Public Finance: Meaning, Nature, Scope and Importance; difference between Private and Public Finance; Principle of Maximum Social Advantage; Role of State in Public Finance.	7
II	Internal and External source of revenue, Taxes, loans, grants and aid – meaning and types, canons/ principles of taxation, problem of justice in taxes, incidence of taxation.	7
III	Principle of Public Expenditure; Effects of Public Expenditure on Production, Sources of Public Debt, Burden of public debt – theories, effects of public debt, methods of debt redemption, Public Debt Management in India.	8
IV	Sources of Revenue of Central; State Government and Local Bodies; Concept and Types of Budgets, Fiscal Deficit, Deficit Financing and Deficit Budget, Financial relation between Central and State; Finance commission; functional finance approach, Fiscal Policy; fiscal policy for inflation, full employment and economic growth.	8
Suggested Readings:		
1. Bhatia, H. L., Public Finance, Recent Edition, Vikas Publication, New Delhi		
2. Tyagi, B.P., Public Finance, Latest edition, Jain Praksash Nath & Company, Meerut		



Programme/Class: BBA	Year: Third	Semester: Fifth
Course Category: Major Core II		
Course Code: BBAH 304	Course Title: Direct and Indirect Tax	
Course outcomes: To enable the students to gain in depth knowledge about the Indian Taxation structure To provide in-depth understanding about the accounting practices, returns and payment of Tax pertaining to GST		
Credits: 3		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Tax Structure in India: Tax system in India- Direct Tax- Indirect Tax- Tax collection bodies in India- GST- Constitutional Provisions- Seventh schedule (Article 246) Central list, State list and Concurrent List.	7
II	Merits and demerits of Direct and Indirect Tax: Merits and Demerits of Direct Tax- Special features of indirect Taxes- Merits and demerits of indirect Taxes- Difference between direct and indirect taxes.	7
III	Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individuals, Firms, AOP, HUF and Companies – Incidence of Tax- Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.	8
IV	GST Assessment, Audit and Administration: Assessment- Types- GST Audit Provisions related to Demand of Tax- Mode of recovery of Tax- GST administration Powers of Officers- Penalties and Prosecution- Offences under GST- Appeals- Appellate authorities- Advance ruling- Impact of GST on trade-manufacture and services etc.	8
Suggested Readings:		
1. Goods and services Tax, Dr H.C. Mehrotra and Prof. V.P Agarwal, Sahitya Bhawan Publications Management Thoughts and Thinkers Dr. Prabhudutta Sharma		
2. Indirect Taxation, Sultan Chand & Sons - V. Balachandran		
3. Indirect Taxes, Dr Jaya Vasudevan susheela, Eastern Book company		



Programme / Class: BBA		Year: Third	Semester: Fifth
Course Category: Minor Course (Other Faculty)			
Course Code: BBAH 305		Course Title: E-Commerce	
<b>Course outcomes:</b> Understand the fundamental principles of e- Business and e- Commerce; Learn the technologies enabling e-commerce.			
Credits: 4			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	Introduction to ecommerce: Meaning and concept of ecommerce, ecommerce vs e-business, advantages and disadvantages of ecommerce, value chain in ecommerce, Porter’s value chain model, competitive advantage and competitive strategy, different types of ecommerce like Business-to Business (B2B), Business- to- customer (B2C), Customer-to-customer (C2C), customer to-business(C2B),G2C. E- commerce: Business Models and Concepts		8
II	E-Commerce- A Consumer Oriented Approach: Traditional v/s E-Retailing, Key success factors in E-retailing, Models of E-retailing, and Characteristics of E-retailing. E-services: Categories of eService’s, Web-enabled services, Information selling on the web, Entertainment, Auctions and other specialized services. Technology in ecommerce: An overview of the internet, basic network architecture and the layered model, internet architecture, network hardware and software considerations, intranets and extranets.		8
III	Challenges in E-Commerce, Transaction security, Requirements for transaction security, electronic payment system, Overview of electronic payment technology, Types of Credit card payment, Other emerging financial instruments, Smart cards, electronic fund transfer, electronic commerce and banking,		7
IV	Electronic payment system. Overview of electronic payment system, electronic payment technology, Banking via online services, Management issues in online banking, electronic commerce and retailing, Management challenges in online retail, electronic commerce and online and publishing, Advertising an online publishing Internet marketing, Critical success factor for internet marketing, E-Commerce strategies for development, Element of national e commerce strategies, E-commerce and sales strategies.		7
Suggested Readings:			
1. KennethC. Laudon and Carol G.Traver (2015), E-commerce: business, technology, society, Addison sWesley. 2. Elias.M.Awad (2019), Electronic Commerce, Prentice-Hall of India Pvt Ltd. 3. EfraimTurban, JaeLee, DavidKing, H.Michael Chung (2020), “Electronic Commerce–A Managerial Perspective", Addison Wesley			



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Programme / Class: BBA	Year: Third	Semester: Fifth
Course Category: Internship to be done in summer term of 2 <sup>nd</sup> year		
Course Code: BBAH 306	Course Title: Summer Internship Report & Viva-Voce	
<b>Course outcomes:</b> The Viva-voce will be conducted on the “Summer Internship Report” prepared on the basis of internship done in summer term of 2 <sup>nd</sup> year		
Credits: 4		
Max. Marks: 100		



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# Semester VI



Course Code	Course Name	Category	Credit
BBAH 307	Operation Research	Major Core I	4
BBAH 308	Production and Operation Management	Major Core I	4
BBAH 309	Strategic Management	Major Core II	4
BBAH 310	Business Ethics and Governance	Major Core II	4
BBAH 311	Auditing	Minor Courses Other Faculty	4
		<b>Total Credit of Semester</b>	20



Programme/Class: BBA	Year: Third	Semester: Six
Course Category: Major Core I		
Course Code: BBAH 307	Course Title: Operation Research	
Course outcomes: The objective is to provide scientific methods, techniques and tools to make decisions in obtaining optimum solutions to the problems involving the operations of large systems of men, machines and money in the industry, and business.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	<b>Operations research:</b> Origins and development of Operations Research, Nature of Operations research, Definitions of operations research, Features (characteristics) of operations research. Phases of operations research. Methodology of operations research, Operations research techniques.	8
II	<b>Linear programming problem:</b> Formulation and Graphical method. Basic terminology requirements, Applications area of Linear Programming, formulation of Linear Programming models, General mathematical formulation of Linear Programming Problems equality sign;	7
III	<b>Transportation models introduction,</b> Mathematical statement of the transportation problem, Methods for finding initial solution, North-West Corner method; least cost method: Vogel's approximation method. Optimality test, stepping stone method: Modified distribution (MODI) method.	8
IV	<b>Decision theory:</b> Introduction, Decisions situations, Types of decisions- making environment, Decision making certainty, Risk and uncertainty, Decision- tree analysis.	7
Suggested Readings: 1. Operations Research - An Introduction: Hamdy A. Taha, PHI, New Delhi 2. Operations Research: Anand Sharma, HPH, New Delhi 3. Quantitative Techniques in Management: Vohra, N. D., Tata McGrawhill, New Delhi 4. Operations Research: Kapoor, V.K. 5. Operations Research: Sharma, J.K. 6. Operations Research, An Introduction: Taha, Hamdy A. 7. An Introduction to Operational Research: Kothary, C.R. 8. Operations Research: Gupta & Sharma		



Programme/Class: BBA	Year: Third	Semester: Sixth
Course Category: Major Core I		
Course Code: BBAH 308	Course Title: Production and Operation Management	
<b>Course outcomes:</b> Understanding POM’S significance, mastering production planning and control techniques and developing the ability to optimize resource utilization for organizational competitiveness.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Nature & Scope of Production Management, Functions of Production Management, Production Systems, responsibilities of Production manager. Production Planning & Control (PPC), Objectives of PPC.	8
II	Types of manufacturing Systems: Intermittent & Continuous Systems etc, Product design & development. Plant Location & Plant layout. Introduction to method study and work study.	8
III	Materials Management & Inventory Control: Purchasing Economic lot quality/Economic order quantity (EOQ), Lead time, Reorder level. Brief of ABC analysis, Stock Keeping	8
IV	Quality Control: Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control.	6
<b>Suggested Readings:</b> 1. Production Operation managementB.S.Goel 2. Production&. Operation Management Buffa 3. Production & Operation Management S.N Chany		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		





Programme/Class: BBA	Year: Third	Semester: Sixth
Course Category: Major Core II		
Course Code: BBAH 309	Course Title: Strategic Management	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding about Strategic Management among the student. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To develop learning and analytical skills among the students to solve business problems and provide strategic solutions.</li><li>The course aims to acquaint the students with nature, scope and dimensions of Business Policy and Strategy Management Process.</li></ul>		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	What is Strategy? What are Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget; Process of strategic management, Levels of strategy.	7
II	Identifying strategic alternatives of business; Environmental appraisal -Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model, External environmental analysis - PESTEL.	7
III	Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis -TOWS Matrix; Generic Strategies; Competitive Strategies - Porter's 5 Forces Model; The Experience Curve, Grand Strategy, BCG Matrix; Functional Strategies, Global entry strategies.	8
IV	Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans. Leadership and corporate culture; Evaluation and Control: Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback.	8
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>Lawrence, R. Jauch and William F. Glueck; Strategic Management and Business Policy, - McGraw - Hill</li><li>Wheelen &amp; Hunger, Concepts in Strategic Management and Business Policy, 12th edition, Pearson Education.</li><li>Kazmi, Azhar, (2008), Strategic Management and Business Policy, 3rd Edition, McGraw Hill Education.</li><li>R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India</li><li>L. M. Prasad - Strategic Management - Sultan Chand</li></ol>		



Programme/Class: BBA	Year: Third	Semester: Sixth
Course Category: Major Core II		
Course Code: BBAH 310	Course Title: Business Ethics and Governance	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding Business Ethics among the student. Thecourse seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Ethics. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To develop understanding of business ethics and values.</li><li>To provide relationship between ethics and corporate excellence.</li><li>To give an overview about Gandhian philosophy and social responsibility.</li></ul>		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concept and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics.	6
II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.	8
III	Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji’s Seven Greatest Social Sins, Concept of knowledge management and wisdom management.	8
IV	Business Etiquettes: Importance of Etiquettes, Etiquettes in delivery of Speeches and addressing the people. Ethics in Marketing, Ethics in Human Resource Management. Corporate Social Responsibility.	8
<b>Suggested Readings:</b> <ul style="list-style-type: none"><li>1. Kaur Tripat, Values &amp; Ethics in Management, Galgotia Publishers.</li><li>2. Chakraborty S.K., Human values for Managers</li><li>3. McCarthy, F.J., Basic Marketing</li><li>4. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.</li></ul>		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		



Programme/Class: BBA	Year: Third	Semester: Sixth
Course Category: Minor Courses Other Faculty		
Course Code: BBAH 311	Course Title: Auditing	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding about Auditing among the student. The outcome of the course will be as follows – To provide knowledge about Auditing and its different types. To provide knowledge about audit procedure and audit of limited companies. Students will get an overview about special audit recent trends in auditing.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking	6
II	Internal Check System: Internal Control, Audit Procedure: Vouching, Verification of Assets and Liabilities.	7
III	Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities. Auditor’s Report and Audit Certificate.	7
IV	Special Audit: Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc. Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit	10
<b>Suggested Readings:</b> 1. Basu B.K., An insight with Auditing 2. Gupta Kamal, Contemporary Auditing		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		



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# Semester VII

## (A)



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### BBA Honors Degree

Course Code	Course Name	Category	Credit
BBAH 401	Business Research Methods	Major Core I	4
BBAH 402	Data Analytics in Business	Major Core I	4
BBAH 403	Financial Derivatives	Major Core I	4
BBAH 404	Management thinkers and Emerging Areas	Major Core I	4
BBAH 405	Business Ethics and Governance	Minor Courses/ Other Faculty	4
		<b>Total Credit of Semester</b>	20



Programme/Class: BBA	Year: Four	Semester: Seventh
Course Category: Major Core I		
Course Code: BBAH 401	Course Title: Business Research Methods	
Course outcomes: The successful completion of this course shall enable the student:		
1. To describe the meaning of Business research methods and role of Business Research.		
2. To understand the various data collection and data analysis techniques.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	<b>Introduction to Business Research Methods:</b> Meaning, role of business research; Business research and scientific method; Scope of business research; Features of a Good Research Study; Ethics in business research.	8
II	Qualitative Methods of Data Collection: Observation Method, Content Analysis, Focus Group Method, Personal Interview Method, Projective Techniques. Questionnaire Designing: Types of Questionnaires, Questionnaire Designing Procedure, Pilot Testing of the Questionnaire.	7
III	Introduction to Data Analysis Techniques: Introductory concepts to Univariate, Bi-variate and multi-variate techniques. Parametric Test: Z-test, t-Test, ANOVA.	8
IV	Nonparametric Tests: Chi-Square Test, One Sample Sign Test, Two Sample Sign Test, Mann-Whitney U Test, Wilcoxon Signed-Rank Test, Kruskal-Wallis Test	7
Suggested Readings:		
1. William G. Zikmund, “Business Research Methods”, Thomson Business Information India Pvt. Limited, Bangalore, 2005.		
2. Wilkinson & Bhandarkar: Methodology and Techniques of Social Science Research, Himalaya Publishing House.		
3. C.R. Kothari: Research Methodology – methods & Techniques, Vishwa prakashan, New Delhi.		
4. Speegal, M.R.: An Introduction to Management for Business Analysis, McGraw Hill. 5. Michael, V.P: Research Methodology in Management, Himalaya Publshing House.		



Programme/Class: BBA	Year: Four	Semester: Seventh
Course Category: Major Core I		
Course Code: BBAH 402	Course Title: Data Analytics in Business	
Course outcomes: Students will understand key concepts in Business Analytics, perform descriptive analytics using MS-Excel, apply predictive analytics techniques, and utilize prescriptive analytics for decision- making, including linear optimization, decision analysis, and contemporary analytics methods.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Business Analytics: Definition of Business Analytics, Difference between Business Analytics, Business Intelligence and Data Mining, Business Analytics in practice, Big Data - Overview of using Data, Types of Data.	8
II	Descriptive Analytics: Overview of Description Statistics, Data Visualization, Visualization Techniques – Tables, Cross Tabulations, Advanced Charts, Data Dashboards using Advanced MS-Excel	7
III	Predictive Analytics: Trend Lines, Regression Analysis, forecasting Techniques, Data Mining –Definition and approaches, Data mining for business, Classification, Association, Clustering	7
IV	Prescriptive Analytics: Overview of Linear Optimization, Decision Analysis – decision analysis with and without outcome probabilities. Introduction to simulation, Contemporary Analytics.	8
Suggested Readings: 1. Sharda, Delen & Turban, Business Intelligence, Analytics and Data Science, Pearson. 2. Jefferey D. Camm, Business Analytics, Cengage. 3. James Evans, Business Analytics, Pearson.		



Programme/Class: BBA		Year: Four	Semester: Seventh
Course Category: Major Core I			
Course Code: BBAH 403		Course Title: Financial Derivatives	
<b>Course outcomes:</b> To give an in-depth knowledge of the functioning of derivative securities market.			
Credits: 4			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	<b>Introduction</b> Meaning and Purpose of Derivatives; Forward Contracts, Future Contracts, Options, Swaps and other Derivatives; Type of Trader; Trading Future Contracts; Specification of the Future Contracts; Operation of Margins, Settlement and Regulations.		9
II	<b>Options</b> Types of Options; Options Trading; Margins; Valuation of Options; Binomial Option; Pricing Model; BlackScholes Model, Exchange Traded Options, Over the Counter Options, Quotes, Trading Margins.		8
III	<b>Futures</b> Hedgers and Speculators; Futures Contracts; Futures Market Clearing House Margins, Trading Futures Positions; Futures Prices and Spot Prices; Forward Prices Vs Futures Prices; Futures Vs Options.		7
IV	<b>SWAPS</b> Mechanics of Interest Rate Swaps, Valuation of Interest Rate Swaps, Currency Swaps and its Valuation, Credit Risk and Swaps.		6
<b>Suggested Readings:</b> 1. Chance, Don M; An Introduction to Derivatives; Dryden Press, International Edition 2. Chew Lillian: Managing Derivative Risk, John Wiley, New Jersey 3. Das, Satyajit: Swap & Derivatives Financing, Probes 4. Hull, J. Robert W: Understanding Futures Markets, Prentice Hall, New Delhi 5. Kolb, Robert W: Understanding Futures Markets, Prentice Hall Inc, New Delhi 6. Kolb, Robert: Financial Derivatives, New York Institute of Finance, New York 7. Marshall, John and V. K. Bansal: Financial Engineering A Complete Guide to Financial Innovation, Prentice Hall Inc, New Delhi 8. Report of Prof. L. C. Gupta, Committee on Derivatives Trading 9. Report of Prof. J. C. Verma, Committee Report on Derivatives Trading.			
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			





Programme/Class: BBA	Year: Four	Semester: Seventh
Course Category: Major Core I		
Course Code: BBAH 404	Course Title: Management Thinkers and Emerging Areas	
Course outcomes: To familiarize the students with the basic concepts and underlying principles of management science in order to aid in understanding how an organization functions and about the complexity and wide variety of issues managers face in managing today’s business firms.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioral and System approach	8
II	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision-making.	7
III	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Centralization and Decentralization.	7
IV	Direction: Concept, Nature, Scope, Principles and Techniques of Direction. Communication: concept, Process. Channel and Media of Communication. Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Theory of Management.	8
Suggested Readings: 1. Management Thinkers Dr. Sanjay Kaptan and Diamond Publications 2. Management Thoughts and Thinkers Dr. Prabhudutta Sharma		



Programme/Class: BBA		Year: Four	Semester: Seventh
Course Category: Minor Courses/Other Faculty			
Course Code: BBAH 405		Course Title: Business Ethics and Governance	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding Business Ethics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Ethics. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To develop understanding of business ethics and values.</li><li>To provide relationship between ethics and corporate excellence.</li><li>To give an overview about Gandhian philosophy and social responsibility.</li></ul>			
Credits: 4			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	Introduction: Concept and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics.		6
II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.		8
III	Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins, Concept of knowledge management and wisdom management.		8
IV	Business Etiquettes: Importance of Etiquettes, Etiquettes in delivery of Speeches and addressing the people. Ethics in Marketing, Ethics in Human Resource Management. Corporate Social Responsibility.		8
<b>Suggested Readings:</b> 5. Kaur Tripat, Values & Ethics in Management, Galgotia Publishers. 6. Chakraborty S.K., Human values for Managers 7. McCarthy, F.J., Basic Marketing 8. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.			
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			



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# Semester VIII (A)



### BBA Honors Degree

Course Code	Course Name	Category	Credit
BBAH 406	Forensic Accounting	Major Core I	4
BBAH 407	Advance Financial Management	Major Core I	4
BBAH 408	International Business	Major Core I	4
BBAH 409	Rural Marketing	Major Core I	4
BBAH 410	Corporate Social Responsibilities	Minor Courses Other Faculty	4
		<b>Total Credit of Semester</b>	20



Programme/Class: BBA	Year: Fourth	Semester: VIII
Course type: Major Core I		
Course Code: BBAH 406	Course Title: Forensic Accounting	
<b>Course outcomes:</b> By the end of this course, students should be able to: Understand the roles, responsibilities, and ethics of a forensic accountant. Apply investigative techniques for the detection and prevention of fraud. Analyse and interpret financial statements to recognize signs of financial irregularities. Provide factual and expert support in legal disputes involving financial issues. Utilize technology and data analytics in forensic investigations.		
Credits:4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P:3-0-0		
Unit	Topics	No. of Lectures Total=30
I	<b>Introduction to Forensic Accounting &amp; Investigative Techniques:</b> Definition, history, and scope of forensic accounting. Fundamental ethics and professional standards. Investigative techniques: interviewing, interrogation, evidence gathering. Document examination and analysis. Fraud detection and prevention strategies.	7
II	<b>Specialized Areas in Forensic Accounting:</b> Digital forensics and cybercrime investigation. Money laundering and terrorism financing. Bankruptcy and insolvency investigations. Insurance claims and fraud investigation. Litigation support and expert witness testimony.	8
III	<b>Fraud Examination &amp; Prevention:</b> Types of fraud: asset misappropriation, corruption, financial statement fraud. Internal controls and risk assessment frameworks. Whistleblower protections and reporting. Fraud examination methodologies. Design and evaluation of fraud risk management programmes.	8
IV	<b>Litigation Support, Damages &amp; Business Valuation:</b> Role of forensic accountants in disputes, including intellectual property and insurance. Assessment and quantification of damages. Business valuation principles and application. Preparation and presentation of forensic reports. Expert witness presentations in court	7
<b>Suggested Readings:</b> <b>Textbooks:</b> <ul style="list-style-type: none"><li>Wells, Joseph T. — Principles of Fraud Examination</li><li>Hopwood, Leiner &amp; Young — Forensic Accounting</li><li>Nigrini, Mark J. — Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations</li><li>Crumbley, Heitger, Smith — Forensic and Investigative Accounting</li><li>Albrecht, W. Steve — Fraud Examination</li></ul> <b>Additional Readings:</b> <ul style="list-style-type: none"><li>Relevant case laws and court judgments on financial fraud</li><li>Selected academic and industry articles uploaded by faculty</li><li>Institutional/industry reports on fraud and forensics.</li></ul>		



Programme/Class: BBA	Year: Fourth	Semester: VIII
Course type: Major Core I		
Course Code: BBAH 407	Course Title: Advance Financial Management	
Course outcomes: After studying this course the students should be able to: 1. Understand the foundations of financial management, risk return framework and role of a finance manager. 2. Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	<b>Introduction:</b> Nature, scope and objectives of financial management; Measurement of shareholders' wealth; Discounted cash flows (DCF); Finance as a strategic function; Role of a finance manager; Impact of Behavioral Finance on Financial Decision-Making, Concepts of Risk, Return and Time value of money; Financial decision making and types of financial decisions; Risk-return trade off in financial decisions.	8
II	<b>Capital Budgeting Decision:</b> Nature, significance and types of capital budgeting decisions; Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques- ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR), and Profitability index. Capital budgeting decision under risk and uncertainty; Techniques for incorporating risk and uncertainty in capital budgeting decisions- Risk Adjusted Discount Rate Method (RADR), Certainty Equivalent method, Simulation method, Probability distribution method, Decision tree analysis, Sensitivity analysis and Scenario analysis.	7
III	<b>Cost of Capital and Capital Structure Decision:</b> Specific costs of capital, weighted average cost of capital, weighted marginal cost of capital; Theories of capital structure- Net Income theory, Net Operating Income theory, Traditional theory, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Market timing theory; Financial leverage and evaluation of financial plans (EBIT-EPS analysis).	8
IV	<b>Dividend Decision:</b> Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation -Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signalling theory; Relevance of dividend under market imperfections; Traditional and Radical position on dividend; Types of dividend policies in practice-Pure residual policy, constant rupee dividend policy, constant dividend payout policy and smooth stream dividend policy.	7
Suggested Readings: 1. Brealey, R. A. and Myers S. C. (2017).Principles of Corporate Finance.McGraw Hill. 2. Chandra, P. (2017). Financial Management-Theory and Practice.Tata McGraw Hill. 3. Damodaran, A. (2007). Corporate Finance: Theory and Practice. John Wiley & Sons. 4. Ehrhardt, M. C. & Brigham, E. F. (2003).Corporate Finance. Cengage Learning 5. Khan, M. Y. and Jain, P. K. (2017).Financial Management: Text, Problems and Cases. Tata McGraw Hill. 6. Pandey, I. M. (2016).Financial Management.Vikas Publishing. 7. Ross, S. A. and Westerfield, R. W. (2017).Corporate Finance.McGraw Hill. 8. Van, Horne and Dhamija (2011).Financial Management and Policy.Pearson <b>Note: Latest edition of the readings may be used..</b>		



Programme/Class: BBA	Year: Fourth	Semester: VIII
Course type: Major Core I		
Course Code: BBAH 408	Course Title: International Business	
Course outcomes: To acquaint the students with the theory and practice of international business.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Nature, Scope and Objectives, International Vs. Domestic Business. Planning and Strategies for Business, Brief study of International Economic Institutions-IMF, World Bank, GATT, UNCTAD, and WTO.	8
II	<b>Theories of International Business:</b> (i). Classical Theory; (ii). Ricardian Theory, (iii). Haberler's Theory, (iv). Hecksher – Ohlin Theory. Theory of Tariffs, Partial and General Effects of Tariff. Optimum Tariff, Quota Vs Tariff, Subsidies and Dumping. Theories of Customs Union.	10
III	<b>Balance of Payments</b> Balance of payments Theory, Determination and Factors Affecting Terms of Trade, Types of Terms of Trade and Gains from Trade.	6
IV	<b>The Firm's Foreign Investment Policy:</b> Levels of International Involvement, Organisational aspects of International Operations and Formats, strategic planning and Control for foreign Investments.	6
Suggested Readings:		
1. Bhalla, V.K. Srivaramu S .: International Business - Environment and Management 2. Subbarao, P .: International Business 3. Shahjahan, S .: International Business 4. Cherunilam, Francis: International Business 5. Aswathappa, K .: International Business 6. Singhal, G. C .: International Economics (Hindi) 7. Sudama Singh & Vaishya: International Economics 8. Jhingan, M.L .: International Economics		



Programme/Class: BBA		Year: Fourth	Semester: VIII
Course type: Major Core I			
Course Code: BBAH 409		Course Title: Rural Marketing	
<b>Course outcomes:</b> Conceptual knowledge of Rural and Agriculture Marketing among the students and to make them aware about recent trends. To familiarize the students with the concepts, tools & techniques useful to a manager in the field of rural marketing.			
Credits: 4			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	Rural Marketing: Concept; Features; Significance; Strategies to Approach Rural Markets of India; Difficulties in Rural Marketing.		6
II	Rural Market: Rural Market Segmentation, Rural Marketing Initiatives taken by Corporate Sectors, Marketing of FMCG and Consumer Durables. Characteristics of rural consumers, problems, difficulties and challenges in rural marketing.		9
III	Agricultural Marketing: Concept; Classification, Characteristics and Marketing Methods of Agricultural Products in India; Defects of Agricultural Marketing in India, Steps for Improvement.		8
IV	Agricultural Marketing Institutions in India: NAFED: Membership, Objectives, Activities; NCDC: Objectives and Activities; TRIFED: Objectives and Activities.		7
<b>Suggested Readings:</b> 1. Kolkarni: Agriculture Marketing in India 2. Hussain: Agriculture Marketing in India 3. Rura Ashok: Indian Agricultural Economics; Myth and Reality. 4. Gopala Swamy, T.P.: Rural marketing Environment 5. Kohls: Marketing of Agriculture Produce. 6. C.B. Mamoria & Dr. B.B. Tripathi – Agricultural Problems of India. 7. Acharya & Agarwal – Agricultural Marketing in India.			





Programme/Class: BBA	Year: Fourth	Semester: VIII
Course type: Minor Courses Other Faculty		
Course Code: BBAH 410	Course Title: Corporate Social responsibility	
Course outcomes: To familiarize the students with the issues and practices of Corporate Social Responsibility in the global and Indian context.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Corporate Social Responsibility: Concept; Evolution; Importance, CSR and Corporate Sustainability, Principles of Corporate Sustainability; CSR vs Corporate Philanthropy, Models of CSR-Carroll Model, Stakeholders Model.	8
II	Theories of CSR: Stakeholder’s Theory, Social Contract Theory; Critical Elements of a CSR Initiative; Implementation Issues of a CSR Initiative; Drivers of CSR.	7
III	CSR in Companies Act, 2013, Activities of CSR in Schedule VII Companies Act, 2013 ; Principles and Standards of CSR- ISO 26000.	8
IV	Business Ethics and CSR, CSR and Corporate Governance; Moral and Economic Arguments for CSR, Triple Bottom Line and CSR; Globalization and CSR	7
Suggested Readings: 1. Werther, W. B. & Chandler, D. (2011). Strategic corporate social responsibility. Thousand Oaks, CA: Sage 2. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi. 3. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press. 4. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar. 5. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.		



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# Semester VII

## (B)



### BBA with Research Degree

The students who secure minimum 75% mark up to six semesters (i.e. up to 3<sup>rd</sup> year)

Course Code	Course Name	Category	Credit
BBAH 401	Business Research Methods	Major Core I	4
BBAH 402	Data Analytics in Business	Major Core I	4
BBAH 403	Financial Derivatives	Major Core I	4
BBAH 404	Management thinkers and Emerging Areas	Major Core I	4
BBAH 405	Business Ethics and Governance	Minor Courses Other Faculty	4
BBAH 411	Research Project	Research Project	6*
		<b>Total Credit of Semester</b>	20

\*BBAH 708 will be evaluated in VIII semester



Programme/Class: BBA	Year: Four	Semester: Seventh
Course Category: Major Core I		
Course Code: BBAH 401	Course Title: Business Research Methods	
Course outcomes: The successful completion of this course shall enable the student: 1. To describe the meaning of Business research methods and role of Business Research. 2. To understand the various data collection and data analysis techniques.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	<b>Introduction to Business Research Methods:</b> Meaning, role of business research; Business research and scientific method; Scope of business research; Features of a Good Research Study; Ethics in business research.	8
II	Qualitative Methods of Data Collection: Observation Method, Content Analysis, Focus Group Method, Personal Interview Method, Projective Techniques. Questionnaire Designing: Types of Questionnaires, Questionnaire Designing Procedure, Pilot Testing of the Questionnaire.	7
III	Introduction to Data Analysis Techniques: Introductory concepts to Univariate, Bi-variate and multi-variate techniques. Parametric Test: Z-test, t-Test, ANOVA.	8
IV	Nonparametric Tests: Chi-Square Test, One Sample Sign Test, Two Sample Sign Test, Mann-Whitney U Test, Wilcoxon Signed-Rank Test, Kruskal-Wallis Test	7
Suggested Readings: 5. William G. Zikmund, “Business Research Methods”, Thomson Business Information India Pvt. Limited, Bangalore, 2005. 6. Wilkinson & Bhandarkar: Methodology and Techniques of Social Science Research, Himalaya Publishing House. 7. C.R. Kothari: Research Methodology – methods & Techniques, Vishwa prakashan, New Delhi. 8. Speegal, M.R.: An Introduction to Management for Business Analysis, McGraw Hill. 5. Michael, V.P: Research Methodology in Management, Himalaya Publshing House.		



Programme/Class: BBA	Year: Four	Semester: Seventh
Course Category: Major Core I		
Course Code: BBAH 402	Course Title: Data Analytics in Business	
Course outcomes: Students will understand key concepts in Business Analytics, perform descriptive analytics using MS-Excel, apply predictive analytics techniques, and utilize prescriptive analytics for decision- making, including linear optimization, decision analysis, and contemporary analytics methods.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Business Analytics: Definition of Business Analytics, Difference between Business Analytics, Business Intelligence and Data Mining, Business Analytics in practice, Big Data - Overview of using Data, Types of Data.	8
II	Descriptive Analytics: Overview of Description Statistics, Data Visualization, Visualization Techniques – Tables, Cross Tabulations, Advanced Charts, Data Dashboards using Advanced MS-Excel	7
III	Predictive Analytics: Trend Lines, Regression Analysis, forecasting Techniques, Data Mining –Definition and approaches, Data mining for business, Classification, Association, Clustering	7
IV	Prescriptive Analytics: Overview of Linear Optimization, Decision Analysis – decision analysis with and without outcome probabilities. Introduction to simulation, Contemporary Analytics.	8
Suggested Readings: 1. Sharda, Delen & Turban, Business Intelligence, Analytics and Data Science, Pearson. 2. Jefferey D. Camm, Business Analytics, Cengage. 3. James Evans, Business Analytics, Pearson.		



Programme/Class: BBA		Year: Four	Semester: Seventh
Course Category: Major Core I			
Course Code: BBAH 403		Course Title: Financial Derivatives	
<b>Course outcomes:</b> To give an in-depth knowledge of the functioning of derivative securities market.			
Credits: 4			
Max. Marks: 25+75			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=30
I	<b>Introduction</b> Meaning and Purpose of Derivatives; Forward Contracts, Future Contracts, Options, Swaps and other Derivatives; Type of Trader; Trading Future Contracts; Specification of the Future Contracts; Operation of Margins, Settlement and Regulations.		9
II	<b>Options</b> Types of Options; Options Trading; Margins; Valuation of Options; Binomial Option; Pricing Model; BlackScholes Model, Exchange Traded Options, Over the Counter Options, Quotes, Trading Margins.		8
III	<b>Futures</b> Hedgers and Speculators; Futures Contracts; Futures Market Clearing House Margins, Trading Futures Positions; Futures Prices and Spot Prices; Forward Prices Vs Futures Prices; Futures Vs Options.		7
IV	<b>SWAPS</b> Mechanics of Interest Rate Swaps, Valuation of Interest Rate Swaps, Currency Swaps and its Valuation, Credit Risk and Swaps.		6
<b>Suggested Readings:</b> 1. Chance, Don M; An Introduction to Derivatives; Dryden Press, International Edition 2. Chew Lillian: Managing Derivative Risk, John Wiley, New Jersey 3. Das, Satyajit: Swap & Derivatives Financing, Probes 4. Hull, J. Robert W: Understanding Futures Markets, Prentice Hall, New Delhi 5. Kolb, Robert W: Understanding Futures Markets, Prentice Hall Inc, New Delhi 6. Kolb, Robert: Financial Derivatives, New York Institute of Finance, New York 7. Marshall, John and V. K. Bansal: Financial Engineering A Complete Guide to Financial Innovation, Prentice Hall Inc, New Delhi 8. Report of Prof. L. C. Gupta, Committee on Derivatives Trading 9. Report of Prof. J. C. Verma, Committee Report on Derivatives Trading.			
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			



Programme/Class: BBA	Year: Four	Semester: Seventh
Course Category: Major Core I		
Course Code: BBAH 404	Course Title: Management Thinkers and Emerging Areas	
Course outcomes: To familiarize the students with the basic concepts and underlying principles of management science in order to aid in understanding how an organization functions and about the complexity and wide variety of issues managers face in managing today’s business firms.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioral and System approach	8
II	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision-making.	7
III	Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Centralization and Decentralization.	7
IV	Direction: Concept, Nature, Scope, Principles and Techniques of Direction. Communication: concept, Process. Channel and Media of Communication. Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Theory of Management.	8
Suggested Readings: 1. Management Thinkers Dr. Sanjay Kaptan and Diamond Publications 2. Management Thoughts and Thinkers Dr. Prabhudutta Sharma		



Programme/Class: BBA	Year: Four	Semester: Seventh
Course Category: Minor Courses/Other Faculty		
Course Code: BBAH 405	Course Title: Business Ethics and Governance	
<b>Course outcomes:</b> The aim of the course is to build knowledge and understanding Business Ethics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Ethics. The outcome of the course will be as follows – <ul style="list-style-type: none"><li>To develop understanding of business ethics and values.</li><li>To provide relationship between ethics and corporate excellence.</li><li>To give an overview about Gandhian philosophy and social responsibility.</li></ul>		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concept and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics.	6
II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.	8
III	Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji’s Seven Greatest Social Sins, Concept of knowledge management and wisdom management.	8
IV	Business Etiquettes: Importance of Etiquettes, Etiquettes in delivery of Speeches and addressing the people. Ethics in Marketing, Ethics in Human Resource Management. Corporate Social Responsibility.	8
<b>Suggested Readings:</b> 9. Kaur Tripat, Values & Ethics in Management, Galgotia Publishers. 10. Chakraborty S.K., Human values for Managers 11. McCarthy, F.J., Basic Marketing 12. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will in still in student a sense of decision making and practical learning.		





डॉ० शकुन्तला मिश्रा राष्ट्रीय पुनर्वास विश्वविद्यालय, लखनऊ  
**Dr Shakuntala Misra National Rehabilitation**  
**University, Lucknow**

# Semester VIII (B)



### BBA with Research Degree

Course Code	Course Name	Category	Credit
BBAH 406	Forensic Accounting	Major Core I	4
BBAH 410	Corporate Social Responsibilities	Minor Courses Other Faculty	4
BBAH 411	Research Project & Viva-Voce	Research Project (to be evaluated in 8 <sup>th</sup> Semester)	6+6 =12
		<b>Total Credit of Semester</b>	20



Programme/Class: BBA	Year: Fourth	Semester: VIII
Course type: Major Core I		
Course Code: BBAH 406	Course Title: Forensic Accounting	
<b>Course outcomes:</b> By the end of this course, students should be able to: Understand the roles, responsibilities, and ethics of a forensic accountant. Apply investigative techniques for the detection and prevention of fraud. Analyse and interpret financial statements to recognize signs of financial irregularities. Provide factual and expert support in legal disputes involving financial issues. Utilize technology and data analytics in forensic investigations.		
Credits:4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P:3-0-0		
Unit	Topics	No. of Lectures Total=30
I	<b>Introduction to Forensic Accounting &amp; Investigative Techniques:</b> Definition, history, and scope of forensic accounting. Fundamental ethics and professional standards. Investigative techniques: interviewing, interrogation, evidence gathering. Document examination and analysis. Fraud detection and prevention strategies.	7
II	<b>Specialized Areas in Forensic Accounting:</b> Digital forensics and cybercrime investigation. Money laundering and terrorism financing. Bankruptcy and insolvency investigations. Insurance claims and fraud investigation. Litigation support and expert witness testimony.	8
III	<b>Fraud Examination &amp; Prevention:</b> Types of fraud: asset misappropriation, corruption, financial statement fraud. Internal controls and risk assessment frameworks. Whistleblower protections and reporting. Fraud examination methodologies. Design and evaluation of fraud risk management programmes.	8
IV	<b>Litigation Support, Damages &amp; Business Valuation:</b> Role of forensic accountants in disputes, including intellectual property and insurance. Assessment and quantification of damages. Business valuation principles and application. Preparation and presentation of forensic reports. Expert witness presentations in court	7
<b>Suggested Readings:</b> <b>Textbooks:</b> <ul style="list-style-type: none"><li>Wells, Joseph T. — Principles of Fraud Examination</li><li>Hopwood, Leiner &amp; Young — Forensic Accounting</li><li>Nigrini, Mark J. — Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations</li><li>Crumbley, Heitger, Smith — Forensic and Investigative Accounting</li><li>Albrecht, W. Steve — Fraud Examination</li></ul> <b>Additional Readings:</b> <ul style="list-style-type: none"><li>Relevant case laws and court judgments on financial fraud</li><li>Selected academic and industry articles uploaded by faculty</li><li>Institutional/industry reports on fraud and forensics.</li></ul>		



Programme/Class: BBA	Year: Fourth	Semester: VIII
Course type: Minor Courses Other Faculty		
Course Code: BBAH 410	Course Title: Corporate Social responsibility	
Course outcomes: To familiarize the students with the issues and practices of Corporate Social Responsibility in the global and Indian context.		
Credits: 4		
Max. Marks: 25+75		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Corporate Social Responsibility: Concept; Evolution; Importance, CSR and Corporate Sustainability, Principles of Corporate Sustainability; CSR vs Corporate Philanthropy, Models of CSR-Carroll Model, Stakeholders Model.	8
II	Theories of CSR: Stakeholder’s Theory, Social Contract Theory; Critical Elements of a CSR Initiative; Implementation Issues of a CSR Initiative; Drivers of CSR.	7
III	CSR in Companies Act, 2013, Activities of CSR in Schedule VII Companies Act, 2013 ; Principles and Standards of CSR- ISO 26000.	8
IV	Business Ethics and CSR, CSR and Corporate Governance; Moral and Economic Arguments for CSR, Triple Bottom Line and CSR; Globalization and CSR	7
Suggested Readings: 1. Werther, W. B. & Chandler, D. (2011). Strategic corporate social responsibility. Thousand Oaks, CA: Sage 2. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi. 3. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press. 4. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar. 5. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.		



Programme/Class: BBA	Year: Four	Semester: Eighth
Course Category: Research Project		
Course Code: BBAH 411	Course Title: Research Project & Viva-Voce	
<b>Course outcomes:</b> <ul style="list-style-type: none"><li>• The student will do a research project on a research problem by doing analysis on primary or secondary data in VIIth Semester.</li><li>• The evaluation and viva-voce for research project will be done in VIIIth semester</li></ul>		
Credits: 6+6 = 12		
Max. Marks: 100		

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