

**Programme Launching Process and Approval  
(Complete delivery of the course)  
Bachelors in Business Administration (BBA)**

**A. About the Institution's Programme:**

The BBA program is designed with the intention of providing basic knowledge to participants so that they can face the supervisory challenges and able to manage the middle –level positions in any industry. The program blends the three core disciplines of management, communication and use of technology in business into a balanced program providing the contemporary manager with the range of skills required for effectiveness. In addition the program offers general business courses to broaden the prospective manager's knowledge base.

**B. Programme Vision and Mission**

**Vision:** To provide a learning environment which helps the participants to acquire intellectual, practical and social skills and focuses on providing a strong foundation for leadership, research and a lifelong learning attitude.

**Mission:**

- To provide skill-driven education is a core component for our growth and success.
- To deliver a high quality research based content to enhance intellectual curiosity
- To provide resources for experiential learning and collaboration opportunities
- To deliver committed quality improvement programs through stakeholder engagement
- To offer the best professional development and career management opportunities
- To make the stake holder a socially responsible citizen and entrepreneurship to be an empowered.

**Programme/ Course Objectives:**

After going through this programme, the learners are geared with prerequisites to realise the importance of the following objectives:

- Develop improved interpersonal and written communication
- Illustrate mature and critical thinking ability
- Apply the knowledge of information and communication technology to enhance productivity
- Demonstrate the integrity skills and manage administration effectively
- Apply contemporary theories of organizational behavior
- Demonstrate effective managerial skills on administrative functions with respect to planning, organizing, staffing and controlling
- Analyse, synthesize, evaluate and apply knowledge and skills in solving of problems as they arise

**University Campus:**

Teerthanker Mahaveer University is a Jain Minority State Private University established by Act No. 30 of 2008 of the Government of Uttar Pradesh and has been approved by University Grants Commission (UGC) under Section 2(f) of UGC Act, 1956. The university is located on National Highway-24 and is barely 144 Kms from National Capital, New Delhi. The University stand committed to the ideals of Lord Mahaveer i.e. Right Philosophy, Right Knowledge, and Right Conduct in all its operations and aspires to be recognized as an ultimate destination for world-class education.

University is NAAC accredited and are proficient to provide counselling and tutoring to students with experience faculty members and equipped with infrastructure. With the fast pace of life and the need for up gradation of knowledge, the present generation needs are to access learning from sources which are separated by time and distance. To match the above and to keep pace with the growing global trend of extending conventional University instructional mode to online, self-learning and distance education

methodology, Teerthanker Mahaveer University has created the Directorate of Distance Education. This facilitates to support effective learning under the distance mode. The students are advised to make use of this high - end learning system. It is the endeavour of the University to facilitate the distant students with instructional guided content and online infrastructure with the use of advanced technology.

- C. Eligibility:** Larger target learners are self-motivated students who have high aspire to learn and improve their basic knowledge even being in their jobs. 10+2 or equivalent / 3 year Diploma from State Board of Technical Education
- D.** The scope of job prospects after BBA are more diverse and some of them are executives, associates and middle level managers in the major field of finance, human resource, information systems and marketing.

**E. Instructional Design**

**Curriculum structure/Programme Structure**

- Duration of the programme: BBA course is of three years which comprises of 6 semesters to complete the course.
- Medium of Delivery: The instruction medium practiced in this ODL is blended mode which is a combination of high quality content and expert facilitator.
- Credit System: Credit system is a systematic way of describing an educational course by attaching credits to its components to give value to learning. Below table 1 depict the credit system description for BBA.

**Table 1: Comparative Credits in Conventional and Open and Distance Learning Modes**

Semester	I	II	III	IV	V	VI	Total
<b>Credits Conventional mode</b>	20	22	25	26	26	25	144
<b>Credits in Open and Distance Learning</b>	16	16	16	16	16	16	96

It will be desirable to ensure uniformity in distribution of units between the two systems as far as possible. Thus, taking into account the number of hours indicated in Choice Based Credit System for conventional mode and the percentage of hours required for face-to-face Contact Programmes for learners in Open and Distance Learning mode, the following table 2 is provided for norms for counselling sessions in theory and practical courses with Open and Distance Learning credit value for Open and Distance Learning mode programme delivery.

**Table 2: Contact Theory and Practical Sessions**

<b>Four courses with minimum total credit of 16 per semester</b>			
Number of Assignments	6 Theory Papers of 2-4 credits If practical papers are included then there will be variation in credits and the number of papers per semester		Counselling for only theory Courses: Six courses of 2-4 credits each
	contact sessions-practical**	Contact sessions theory*	
Four-Six subjects per semester	60 hours of guided experiments which includes self-paced learning and face to face learning.	44 hours	16 hours face to face teaching per course

- **Academic calendar**

Academic Calendar for BBA starts from 1st of February (Odd Session) and 1st of August (even session) every year and ends on 31<sup>st</sup> of July and 31<sup>st</sup> of January of subsequent year respectively. Admissions will start one month prior to starting of the respective session. For more details please refer to university notification on the website <http://tmu.ac.in/directorate-of-distance-education/>).

- **Session Schedule**

Session	Starting date	Closing date
Spring Session	1 <sup>st</sup> week of February	Last Week of July
Fall Session	1 <sup>st</sup> week of August	Last week of January

- Programme Matrix: Programme Matrix is applicable for Academic Year-2017-19 for Bachelors of Business Administration (BBA).

Semester I								
Subject Code	Subject	Credits			Marks			Total Marks
		T	P	Total	IA	CA	UE	
DBBA101	Managerial Economics	4	-	4	30	-	70	100
DBBA102	Accounting Fundamentals	4	-	4	30	-	70	100
DBBA103	Organizational Behavior	2	-	2	30	-	70	100
DBBA104	Foundation English	2	-	2	15	15	70	100
DBBA105	Business Statistics	4	-	4	30	-	70	100
Semester II								
DBBA201	Business Environment	2	-	2	30	-	70	100
DBBA202	Business Law	4	-	4	30	-	70	100
DBBA203	Cost Accounting	2	-	2	30	-	70	100
DBBA204	Computer Fundamentals	2	-	2	30	-	70	100
DBBA205	Quantitative Techniques	4	-	4	30	-	70	100
DBBA206	Communication-II	2	-	2	30	-	70	100
Semester III								
DBBA301	Environmental Studies	2	-	2	30	-	70	100
DBBA302	Human Resource Management	2	-	2	30	-	70	100
DBBA303	Marketing Management	2	-	2	30	-	70	100
DBBA304	Operations Research	4	-	4	30	-	70	100
DBBA305	Management Accounting	4	-	4	30	-	70	100
DBBA306	Written Communication	2	-	2	30	-	70	100

<b>Semester IV</b>								
DBBA401	Business Values & Ethics	4	-	4	30	-	70	100
DBBA402	Management Information System	4	-	4	30	-	70	100
DBBA403	Financial Management	4	-	4	30	-	70	100
DBBA404	Business Research	4	-	4	30	-	70	100
<b>Semester V- Specialization</b>								
DBBA501	Entrepreneurship Development	4	-	4	30	-	70	100
DBBA502	International Marketing	4	-	4	30	-	70	100
DBBA503	Business Communication	4	-	4	30	-	70	100
	Specialisation-1	2	-	2	30	-	70	100
	Specialisation-2	2	-	2	30	-	70	100
<b>Specialization Groups</b>								
Human Resource		Finance		Information System		Marketing		
DBBH504		DBBF504		DBBI504		DBBM504		
DBBH505		DBBF505		DBBI505		DBBM505		
<b>Semester VI- Specialization</b>								
DBBA601	Strategic Management	4	-	4	30	-	70	100
DBBA602	Corporate Tax	4	-	4	30	-	70	100
DBBA603	Export-Import Policy and Documentation	4	-	4	30	-	70	100
	Specialisation-1	4	-	4	30	-	70	100
<b>Specialization Groups</b>								
Human Resource		Finance		Information System		Marketing		
DBBH604		DBBF604		DBBI604		DBBM604		

- **Detailed curriculum**

**Semester I**  
**Managerial Economics**

**Course Code: DBBA101**

**Objective:** The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for their affiliation business decisions.

**Unit-wise Course Contents:**

- 1. Introduction:** Nature, scope and relevance of managerial economics is business decisions; Fundamental economic concept – scarcity of resources, opportunity cost, production possibility curve, incremental principle, time value of money, micro v/s macroeconomics. **(8 Hours)**
  
- 2. Demand and Supply Analysis:** Demand function meaning, types and determinants, law of demand; Elasticity of demand – meaning, types and its measurement, application of elasticity concept in business; Supply function – meaning and its determinants; law of supply; market equilibrium. **(8 Hours)**
  
- 3. Consumer Behaviour:** Utility analysis and indifference curve analysis; Consumer's equilibrium under utility and Indifference curve approaches; Demand forecasting – its significance and techniques. **(8 Hours)**
  
- 4. Production and Cost Analysis:** Production – factors of production, fixed and variable inputs, law of variable proportions; law of returns to scale, economies and diseconomies of scale; Cost analysis; kinds of costs, short run and long run cost functions – their nature, shape and interrelationship. **(8 Hours)**
  
- 5. Market Structures and Price Determination:** Different market structures and their characteristics, short run and long run price – output decisions under perfect competition, monopolistic competition, monopoly and oligopoly. **(8 Hours)**

**Text Books:**

1. Dwivedi, D N, Managerial Economics, Vikas Publishing House, New Delhi.
2. Mehta, P L, Managerial Economics, S. Chand , New Delhi, 2007.
3. Chaturvedi, D D, & Gupta, S L, Business Economics, Brijwasi Publishers. (2006)

**Reference Books:**

1. Mehta P. L., Managerial Economics, S. Chand , New Delhi, 2007
2. Koutsoyiannis, A., Modern Micro Economics, Macmillan Press Ltd, 2006
3. Salvator, Dominick, Managerial Economic, McGraw – Hill Book Company, 2002

## Accounting Fundamentals

**Course Code: DBBA102**

**Objective:** The basic objective of this course is to provide fundamental knowledge about Financial Accounting.

### Unit-wise Course Contents:

- 1. Accounting - Meaning and Concepts:** Difference between accounting and book keeping, Importance and Limitations of Accounting, Users of Accounting information, Accounting Principles, Conventions and Concepts. **(8 Hours)**
- 2. Subsidiary Books:** Recording of transactions in Subsidiary Books of Accounts, Preparation of Journal, Ledger and Trial balance. **(8 Hours)**
- 3. Preparation of Final Accounts:** Preparation of final accounts with adjustments (including manufacturing account), Depreciation Accounting. **(8 Hours)**
- 4. Valuation of Stock:** Accounting for Negotiable Instruments. Reserve and provision. **(8 Hours)**
- 5. Accounting Errors and Rectification:** Preparation of Bank Reconciliation Statement **(8 Hours)**

### Text Books:

1. S K Bhattacharya & John Dearden, Accounting for management, Vikas Publications, 1987
2. Jain S.P. & Narang K.L., Advanced Accounting, Kalyani Publishers.

### Reference Books:

1. Maheshwari S.N. & Maheshwari S.K., Corporate Accounting, Vikas publications, 1995.
2. Robert Anthony & Hawkins, Accounting Test and Cases, 1995, Richard D. Irwin London.

## Organizational Behaviour

**Course Code: DBBA103**

**Objective:** The basic objective of this course is to provide knowledge about the organization behaviour.

### Unit-wise Course Contents:

- 1. Understanding Organizational Behaviour:** Introduction -Nature and Scope of OB, Challenges and Opportunity for OB, Organization Goals, Models of OB, Impact of Global and cultural diversity on OB. **(8 Hours)**
- 2. Psychological Elements of Organizational Behaviour:** Individual Behaviour, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Theory Y , Motivation Hygiene theory, Vrooms Expectancy theory. Factors of motivation for employees. **(8 Hours)**
- 3. Interpersonal Relationship & Leadership:** Interpersonal Relationship - Transaction Analysis.The Johari Window, Leadership, Its Theories, and Prevailing Leadership style in Indian Organization. **(8 Hours)**
- 4. Group Dynamics:** Group Behaviour - Definition and Classification of Groups, Types of Group structure, Group decision making, Teams Vs Groups, Inter group problems in organizational group dynamics, Conflict and Conflict Management styles. **(8 Hours)**
- 5. Organizational Change Management:** Management of Change-Change and Organizational development, Resistance to change, Approaches to managing Organizational change. Organizational effectiveness, Organizational culture, Power and Politics in Organization, Quality of work life, organizational change – a factor of organizational development. **(8 Hours)**

### Text Books:

1. Davis Keith, Human Behavior at Works: Organizational Behavior, Tata McGraw Hill, New Delhi.
2. Pareek Udai, Behavioral Process in Organizations, Oxford University press, New Delhi. 1981.
3. Robbins, S.P., Organizational Behavior, Pearson Education, New Delhi, 10th Ed, 2003.

### Reference Books:

1. Luthans, Fred, Organizational Behavior McGraw Hill, 1998, New Delhi.
2. Green Berg, Behavior in Organizations, Pearson Publication
3. Chandran J. S., Organization Behavior, Vikas Publishing House, 2004.

## Foundation English

**Course code: DBBA104**

### **Course Contents:**

#### **Unit I**

**(10 Hours)**

Functional Grammar: Patterns & Parts of speech Subject, Predicate, Noun, Pronoun, Adjective, Adverb, Verb, Verb phrases, Conjunction, Interjection.

#### **Unit II**

**(10 Hours)**

Vocabulary: Word formation, Prefix, Suffix, Compound words, Conversion, Synonyms, Antonyms, Homophones and Homonyms, How to look up a dictionary.

#### **Unit III**

**(10 Hours)**

Communication: Meaning & importance of communication, Barriers to effective communication, Channels of communication, Language as a tool of communication.

#### **Unit IV**

**(10 Hours)**

Requisites of Sentence writing: Fragmented sentences, A good sentence, expletives, Garbled sentences, Rambling sentences, Loaded sentences, Parallel Comparison, Squinting construction, Loose & periodic sentences.

#### **Text Books:**

1. Martin & Wren - High School English Grammar & Composition, S. Chand & Co. Delhi.
2. Lewis Norman - Word Power made easy, W.R. Goyal. Publication & Distributors Delhi.
3. Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.

#### **Reference Books:**

1. Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice –O.U.P. New Delhi. 2007.
2. Mohan Krishna & Banerji Meera, Developing Communication Skills – Macmillan India Ltd. Delhi.
3. Rosen Blum M., How to Build Better Vocabulary – Bloomsbury Publication. London.



## Business Mathematics

**Course Code: DBBA105**

**Objective:** To provide basic knowledge of mathematics and its application to different commercial/business scenarios

**Course content:**

**Module 1: Number System (10 hours)**

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM ( Simple problems).

**Module 2: Theory of Equations (10 hours)**

Introduction – Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$  form only). Problems on Commercial Applications.

**Module 3: Permutation, Combination, and Binomial Theorem (14 hours)**

Permutation of n different things taken r at a time, Permutation of n things not all different; Combinations of n different things taken r at a time, Combination of n things not all different; Business application oriented problems involving permutation and combination; Binomial Theorem: Statement of the theorem, General term, Middle term, Equidistant terms, Business application oriented problems involving Binomial Theorem

**Module 4: Matrices and Determinants (14 hours)**

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – application oriented problems.

**Module 5: Commercial Arithmetic and Progressions (12 hours)**

**Commercial Arithmetic:** Simple Interest, Compound Interest including half yearly and quarterly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

**Progressions:** Introduction, Arithmetic Progression - Finding the nth term of AP and Sum to nth term of AP. Insertion of Arithmetic Mean; Geometric Progression – Finding the nth term of GP and sum of n terms of GP and insertion of Geometric Mean- Business Application Oriented Problems

**Reference Books:**

1. Saha. Mathematics for Cost Accountants, Central Publishers
2. R.G. Saha& Others. Methods & Techniques for Business Decisions, VBH
3. Dr. Sancheti& Kapoor. Business Mathematics and Statistics, Sultan Chand
4. Zamarudeen. Business Mathematics, Vikas
5. R.S Bhardwaj. Mathematics for Economics & Business
6. Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
7. G.R. Veena and Seema. Business Mathematics and Statistics I.K. Intl Publishers

**Semester II**  
**Business Environment**

**Course Code: DBBA201**

**Objective:** The basic objective of this course is to provide knowledge about the Indian business environment.

**Unit-wise Course Contents:**

- 1. Basic Concepts of Business Environment:** Concept, Significance, Factors affecting Business Environment, Interaction Matrix, Process of Environmental Scanning, Social Responsibility of Business, Barriers, Arguments (For & Against). **(8 Hours)**
- 2. Types of Economic Environment:** Economic System- Capitalism (Features, Merits and Demerits) and Socialism (Features, Merits & Demerits), Mixed Economy (Features, Merits and Demerits) Public Sector and Private Sector with their changing roles. **(8 Hours)**
- 3. Economic Policy and Business:** Industrial Policy in India , Its historical perspective, Industrial Sickness, IRD Act 1851, MNC- as a source of technology, Collaboration and Joint Venture. **(8 Hours)**
- 4. Government and Business:** Role of government in regulation and development of business, Monetary Policy, Fiscal policy, MRTP, FERA & FEMA. Consumerism, Consumer Protection Act 1986. **(8 Hours)**
- 5. Economic Environment after Globalization:** The New Economic Policy, GATT and WTO Objectives, Function and Principles of Globalization. **(8 Hours)**

**Text Books:**

1. Adhikari M, Economic Environment of Business, S Chand, 2000.
2. Ghosh, Economic Environment of Business, Vikas Publishers, 2004.
3. Morrison J, The International Business Environment, Palgrave, 2003.

**Reference Books:**

1. Agarwal R, Business Environment, Excel Books, 2002.
2. Bedi Suresh, Business Environment, Excel Books, 2004.
3. George A. & Steiner G.A., Business, Government and Society, Macmillan.

## Business Law

**Course Code: DBBA202**

**Objective:** The basic objective of this course is to provide knowledge about the Business Laws.

### **Unit-wise Course Contents:**

- 1. Indian Contract Act:** Definition and Essentials, Contracts agreements, Offer & Acceptance, Consideration, Capacity of Parties, Free consent, Performance of Contracts. Termination of contract, Consequences and Remedies of contract termination. **(8 Hours)**
- 2. Contingent Contract:** Implied, Quasi contract, Indemnity Contract, Guaranteed contract, Bailment, Lien, Pledge contract, Agency contract. **(8 Hours)**
- 3. Sales of Goods Act:** Sales contract- Definition, Feature, Formation of contract , Contents of sales contract- Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sales contract, Delivery, Rights of unpaid sellers, Auction sale. **(8 Hours)**
- 4. Indian Partnership Act:** Definition and Nature of Partnership, Partnership deed registration offirms and consequences of non-registration. Mutual and Third parties relation of partnership, Dissolution of partnership. **(8 Hours)**
- 5. Negotiable Instruments:** Definition, Features, Types, Recognition and Endorsement of Negotiable Instruments **(8 Hours)**

### **Text Books:**

1. Gulshan J.J., Business Law, New Age International Publisher.
2. Gulshan J.J., Company Law, New Age International Publisher,
3. Kuchhal M.C., Business Law, Vikas Publication.

### **Reference Books:**

1. Avtar Singh, Principles of Mercantile Law, Eastern Book Company, 7th Edition.
2. Relevant Acts

## Cost Accounting

**Course Code: DBBA203**

**Objective:** The basic objective of this course is to provide knowledge about the cost accounting.

### Unit-wise Course Contents:

- 1. Cost Accounting:** Meaning, nature and scope Cost Concepts and Classifications, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of cost sheet. **(8 Hours)**
- 2. Accounting for Material and Labor:** Accounting for material and labor in manufacturing and service sector. **(8 Hours)**
- 3. Accounting for Overheads:** Allocation, apportionment and absorption **(8 Hours)**
- 4. Costing Methods:** Single Unit Costing, Operating costing, Job, batch and contract costing, process costing, service costing, reconciliation of cost and financial accounts. **(8 Hours)**
- 5. Budgeting:** Meaning, Significance, and Limitations of budgetary control, various types of Budgets and their preparation. **(8 Hours)**

### Text Books:

1. Horngren et al, Introduction to Management Accounting Pearson, 2002, 12th edition.
2. Khan & Jain, Management Accounting, Tata McGraw-Hill, 2006.
3. Pandey I.M., Management Accounting, Vikas Publications, 2004, 3rd Ed.

### Reference Books:

1. Bhattacharyya S. K. & Dearden J, Accounting for Management, Vikas Publications, 1987.
2. Kishor M. Ravi , Advanced Management Accounting, Taxman.

## Computer Fundamentals

**Course Code: DBBA204**

**Objective:** The basic objective of this course is to provide fundamental knowledge about basic computers.

### Unit-wise Course Contents:

- 1. Computer Hardware and Number System:** Computer Fundamentals, Computer History Computer Classification, Anatomy of computer system, Input technologies, output technologies, Memory & storage devices , Number system, Application of information technology in business. **(8 Hours)**
- 2. Computer Software:** Application and system software, Computer languages & their classification, Compilers & Interpreters. Operating system (basic concepts). **(8 Hours)**
- 3. MS-Word:** Preparation of document, editing, formatting, use of various tools & Tables. **(8 Hours)**
- 4. MS-Excel:** Preparation of spread sheet, use of various tools, Handling operators and formulas. **(8 Hours)**
- 5. MS-PowerPoint:** Preparation and formatting of presentations, drawing objects in the presentation. **(8 Hours)**

### Text Books:

1. Cyganski, Information Technology: Inside and Outside, Pearson Education.
2. Basandra S.K., Computers Today, Galgotia, 1st Edition.

### Reference Books:

1. Leon A. & Leon M., Introduction to Computers, Vikas Publications.
2. Leon, Fundamentals of Information Technology, Vikas Publications.
3. Kakkar D.N., Goyal R., Computer Applications in Management, New Age.

\* Latest editions of all the suggested books are recommended.

## Quantitative Techniques

**Course Code: DBBA205**

**Objective:** The basic objective of this course is to provide fundamental knowledge about business mathematics.

### Unit-wise Course Contents:

- 1. Matrix:** Introduction: Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtractions & Multiplication of Matrix, Use of Matrix in Business. **(8 Hours)**
- 2. Inverse of Matrix:** Rank of Matrix, Solution to a system of equation by the adjoint Matrix method & Gaussian Elimination Method. **(8 Hours)**
- 3. Percentage, Ratio and Proportion:** Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest. **(8 Hours)**
- 4. Set-Theory:** Notation of Sets, Singleton Set, finite Set, Infinite Set, Equal Set, Null Set, Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business, Permutation & Combination. **(8 Hours)**
- 5. Coordinates:** Definition, Cartesian coordinate system, Distance between two points, area of triangles. The straight line : Equation of straight line Equation of line parallel to the axis , slope of line , intercepts form , line through given points, equation line through two given points, perpendicular form, linear equation comparison of coefficients , angle between two lines, condition for concurrence of the three lines , length of perpendicular , Bisectors of angles. **(8 Hours)**

### Text Books:

1. Render & Stair Jr., Quantitative Analysis for Management, Prentice-Hall.
2. Levin Rubin, Mathematics for Management, Pearson, 2000, New Delhi.

### Reference Books:

1. Gupta C B, An Introduction to Quantitative Methods, Vikas Publishers, 1995.
2. Earshot L, Essential Quantitative Methods for Business Management and Finance, Palgrave, 2001.

## Communication - II

**Course code: DBBA206**

### **Unit I**

**(10 Hours)**

Functional Grammar: Articles, Preposition, Tenses: Functions, Synthesis, Transformation, Spotting errors and correction of sentences.

### **Unit II**

**(10 Hours)**

Pre- Requisites of Technical written Communication: One word substitution, Spelling rules, Words often confused & misused, Phrases.

### **Unit III**

**(10 Hours)**

The Structure of sentences/ clauses: Adverb clause, Adjective clause, Noun clause. Sentences: Simple, Double, Multiple and complex, Transformation of sentences: simple to complex & vice versa, simple to compound & vice-versa, Interrogative to assertive & to negative & vice-versa.

### **Unit IV**

**(10 Hours)**

Technical Communication: Nature, Origin and Development, Salient features, Scope & Significance, Forms of Technical Communication, Difference between Technical Communication & General writing, Objective Style vs. Literary Composition.

#### **Text-Books:**

1. Wren & Martin, High School English Grammar & Composition – S. Chand & Co. Delhi.
2. Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice –O.U.P. New Delhi. 2007.
3. Mitra Barum K., Effective Technical Communication – O.U.P. New Delhi. 2006.
4. Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.

**Semester III**  
**Environmental Studies**

**Course Code: DBBA301**

**Objective:** The basic objective of this course is to provide fundamental knowledge about Environmental studies.

**Unit-wise Course Contents:**

- 1. Introduction to Environmental Studies:** Introduction: Meaning, Definition and Scope of Ecology. Eco System Interaction between living and non-living components, Structure and Function. Energy flow through ecosystem (Food Chain, Food Webs). **(8 Hours)**
- 2. Harnessing Non-Conventional Sources of Energy:** Harnessing Resources: Conventional and Non-Conventional sources of energy-Solar, Wind, Fossil fuel, Nuclear, Hydro Electric, Biomass and Biogas. **(8 Hours)**
- 3. Environmental Pollution Management:** Environmental Pollution and Global Issues: Air, water and soil pollution-Sources and Consequences. Noise and radiation pollution- sources and consequences. Solid, Liquid and Gaseous pollutants. Handling and Management of hazardous wastes, Solid waste management, Green house effect, Global Warming, Ozone layer depletion and its effect. **(8 Hours)**
- 4. Pollution Control:** Habitat and Population: Uncontrolled population growth and its impact, Urbanization, Problems of housing and essential services, Control measures. Environment for Technology, Industrial waste Management Practices. **(8 Hours)**
- 5. Need of Environment Education:** Environment Education and Protection: Meaning, Need and Objectives; Women education, Role of Government, Initiatives by NGOs and educational institutions. EMA 1986. **(8 Hours)**

**Text Books:**

1. Benny Joseph , Environmental Studies, Tata McGraw Hill, 2005
2. Agarwal, K.C., Environment Biology, Nidi Publ. Ltd. Bikaner, 2001
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmadabad

**Reference Books:**

1. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc.
2. Clark R.S., Marine Pollution, Clarendon Press Oxford (TB)
3. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, Hazardous Waste Incineration, McGraw Hill Inc M.T. 2001



# Human Resource Management

**Course Code: DBBA302**

**Objective:** The basic objective of this course is to provide fundamental knowledge about Human resources management.

## **Unit-wise Course Contents:**

- 1. Introduction to HRM:** HRM & HRD, Concept of HRM, Objectives, Function of HRM, Scope of HRM, HRM Vs PM, Need of HRM, Historical development of HRM in India. **(8 Hours)**
- 2. Human Resource Planning:** Objectives, Activities, Process, Man power requirement, Process. **(8 Hours)**
- 3. Recruitment and Selection:** Issues, Factors, Procedure of Placement and Selection. **(8 Hours)**
- 4. Compensation Management:** Employee Compensation -Wage policy, Wage determination, Factor affecting wage and salary, Incentive, basic features of jobs considering for compensation. **(8 Hours)**
- 5. Industrial Relations:** Discipline and Grievance handling. **(8 Hours)**

## **Text Books:**

1. Bratton J. & Gold J., Human Resource Management: Theory and Practice, Palgrave, 2003.
2. Gomez-Mejia et al, Managing Human Resources, Pearson Education.
3. Ivancevich, Human Resource Management, Tata McGraw-Hill.

## **Reference Books:**

1. Aswathappa, Human Resource Management, Tata McGraw-Hill, HR and PM, 2003.
2. Dessler, Human Resource Management, Prentice-Hall.
3. Singh A.K., Duggal B.R. & Puneet Mohan, Human Resource Management and Development, Sun India Publication, 2004.

# Marketing Management

**Course Code: DBBA303**

**Objective:** The basic objective of this course is to provide fundamental knowledge about marketing management.

## **Unit-wise Course Contents:**

- 1. Introduction:** Definition, Importance and Scope of Marketing, Core marketing concepts, Elements of Marketing - Needs, Wants, Demands, Customer, Consumer, Markets and Marketers, Marketing Vs Selling. **(8 Hours)**
- 2. Market Segmentation:** Segmenting the Market, Benefits/Purpose and Limitations of Market Segmentations, Market Segmentation Procedure. **(8 Hours)**
- 3. Marketing - Mix Decisions:** Product Decisions, New Product Development-Concept and Necessity for Development, Failure of New Products, New Product Planning and Development Process, Product-Mix, Branding and Packaging Decisions. **(8 Hours)**
- 4. Product Life cycle:** Stages and Strategies for Different Stages of PLC. **(8 Hours)**
- 5. Pricing Decisions:** Pricing Objectives, Policies Methods of Setting Price, Pricing Strategies. Promotion and Distribution Decisions. **(8 Hours)**

## **Text Books:**

1. Kotler, Philip, "Marketing Management: Analysis, Planning, Implementations and Control", Pearson Education, New Delhi. 2003, 11th Ed.
2. Stanton William J., "Fundamentals of Marketing", McGraw Hill, N.Delhi 10th ed. of 1994.
3. Kotler, Philip and Armstrong, Graw. "Principles of Marketing", Pearson Education, New Delhi 2004.

## **Reference Books:**

1. Neelamegham, S., Indian Cases in Marketing, Vikas Publications. New Delhi.
2. Bull, Victor P., Marketing Management: A Strategic Planning Approach, McGraw Hill, New York.
3. Czinkota, M.R., Marketing Management, Pearson Education Asia, New Delhi 2004.
4. Saxena Rajana, Marketing Management, Tata McGraw Hill, New Delhi 2004.

# Operations Research

**Course Code: DBBA304**

**Objective:** The basic objective of this course is to provide fundamental knowledge about operations research.

## **Unit-wise Course Contents:**

- 1. Introduction:** Nature: Definition, Scope, Nature & Characteristics, Methodology, Models inOR; OR & managerial Decision making, OR techniques. **(8 Hours)**
- 2. Linear Programming:** Introduction, mathematical formulation, graphical method and simplex method of solving LPP. **(8 Hours)**
- 3. Transportation:** Initial basic feasible solution methods optimality test– stepping stone, MODI method, Degeneracy and maximization case. Assignment Problems – Hungarian method. **(8 Hours)**
- 4. Job Sequence:** Introduction, Johnsons rule for n jobs through two machines, n jobs through three machines, 2 jobs with K machines. **(8 Hours)**
- 5. Game Theory:** characteristics, Two person Zero sum game, pure and mixed strategy, Dominance and graphical method of solving game. **(8 Hours)**

## **Text Books:**

1. Vohra N.D., Quantitative Techniques in Management, Tata McGraw-Hill, 2003.
2. Peter C. Bell, Management Science/ Operations Research, Vikas Publications
3. Kothari, Quantitative Techniques, Vikas Publications, 1996.

## **Reference Books:**

1. Akhilesh K.B. & Balasubramanyam S, Quantitative Techniques, Vikas Publications
2. Taha Hamdy, Operations Research - An Introduction, Prentice-Hall.
3. Sharma J.K., Operations Research, Pearson Education.

## Management Accounting

**Code: DBBA305**

**Objective:** The basic objective of this course is to provide fundamental knowledge about management accounting.

### Unit-wise Course Contents:

- 1. Introduction to Management Accounting:** meaning, nature, scope, advantages and limitations. Relationship of Management Accounting with other disciplines. Difference between cost accounting and managerial accounting. **(8 Hours)**
- 2. Marginal Costing:** Concept, Difference between absorption costing and managerial costing, Advantages and limitations of marginal costing, Break Even Point P/V ratio, CVP analysis. **(8 Hours)**
- 3. Financial Analysis:** Meaning, objectives and limitations, Techniques of Financial Analysis(Comparative analysis, Common size statement, Trend analysis) **(8 Hours)**
- 4. Concept of Standard Costing:** Standard cost and estimated costs. Advantages and limitations of standard costing. Calculation of Material variance, Labor variance and Overhead variance. **(8 Hours)**
- 5. Responsibility Accounting:** Concept of Responsibility accounting and Types of Responsibility Center. **(8 Hours)**

### Text Books:

1. Horngren et al, Introduction to Management Accounting, Pearson, 2002.
2. Khan & Jain, Management Accounting, Tata McGraw-Hill, 2006.
3. Pandey I. M., Management Accounting, Vikas Publications, 2004.

### Reference Books:

1. Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas publications, 1987.
2. Kishor Ravi M., Advanced Management Accounting, Taxmann.

## Written Communication

Course code: DBBA306

### Course Contents:

#### Unit I (10 Hours)

Functional Grammar: Active and passive voice, Conditional sentences, Syntax, Concord, Common errors.

#### Unit II (10 Hours)

Requisites of Paragraph writing: Structure of Paragraph, Coherence & Unity, Development of paragraph, Inductive order, Deductive order, Spatial order, Linear, Chronological orders, Expository writing, and Argumentative writing, Factual description of objects, process, experiments.

#### Unit III (10 Hours)

Précis Writing: Techniques of Précis writing, Writing a précis.

#### Unit IV (10 Hours)

Comprehension skills: Role of listening, Reading comprehension; Reasons for poor comprehension, Improving comprehension skills.

#### Text Books:

1. Ruther Ford A., Basic Communication Skills – Pearson Education, New Delhi.

#### References Books:

1. Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice –O.U.P. New Delhi. 2007.
2. Mohan Krishna & Banerji Meera, Developing Communication Skills – Macmillan India Ltd. Delhi.

**Semester IV**  
**Business Value & Ethics**

**Course Code: DBBA 401**

**Objective:** The basic objective of this course is to provide fundamental knowledge about business values & ethics.

**Unit-wise Course Contents:**

- 1. Introduction to Ethical Code of Business Behaviour:** Corporate Governance: Issues, Need of corporate governance code, Code of Corporate Practices, Social Responsibility of Corporate sector. **(8 Hours)**
- 2. Value & Business:** Values impact in Business: Indian Value System and Values, Teaching from scriptures and tradition. (Geeta, Ramayana, Mahabharata, Upanishads, Vedas, Bible and Quran). **(8 Hours)**
- 3. Ethical Issues in the Era of Profit Making:** Ethics impact in Business: Ethical Issues in Capitalism and market systems. **(8 Hours)**
- 4. Observance of Ethical Values In Competitive Environment:** Global industrial competition, Competitive Strategy, Benchmarking, Total Quality Management. **(8 Hours)**
- 5. Value Additions & Brand Building:** Brand Building, Promotional Strategies, Corporate Restructuring, Mergers and Acquisitions, Supply Chain Management, Horizontal Organisation, Diversification. The Indian Scenario. **(8 Hours)**

**Text Books:**

1. Iyer S.S., Managing for Value, New Age International Publishers, 2002.
2. Hartman Laura P & Abha Chatterjee, Business Ethics, Tata McGraw Hill, 2007.
3. Bhatia S.K., Business Ethics and Managerial Values, Deep & Deep Publications Pvt. Ltd, 2000.

**Reference Books:**

1. Velasquez, Business Ethics – Concepts and Cases Prentice Hall, 6th Ed.
2. Reed Darryl, Corporate Governance, Economic Reforms & Development, Oxford University Press.
3. Mathur U.C., Corporate Governance & Business Ethics, McMillan.

# Management Information System

**Course Code: DBBA 402**

**Objective:** The basic objective of this course is to provide fundamental knowledge about management information system.

## Unit-wise Course Contents:

- 1. Introduction to Management Information System (MIS):** Concept & definition, Role of MIS, Process of MIS Management, MIS- A tool for management process. **(8 Hours)**
- 2. Planning and Decision making:** Tools of Planning MIS Business Planning; Decision making concept, Simon Model **(8 Hours)**
- 3. Information and System:** Information concepts, MIS & system concepts **(8 Hours)**
- 4. Types of MIS:** Success and failure of MIS, different types of MIS & their applications. **(8 Hours)**
- 5. Decision Support system (DSS):** Concept and Philosophy, DSS: Deterministic Systems, Artificial Intelligence (AI) System, Knowledge based expert System (KBES), MIS & the role of DSS, Transaction Processing System (TPS), Enterprise Management System (EMS), Enterprise Resource Planning(ERP) System, Benefits of ERP, EMS & ERP. **(8 Hours)**

## Text Books:

- Laudon K.C. & Laudon J.P., Management Information Systems: Managing the Digital Firm, Galgotia Publishers.
- O'Brien J., Management Information System, Tata McGraw-Hill.
- Oz E, Management Information System, Vikas publications.

## Reference Books:

- Jawedkar W.S., Management Information System, Tata McGraw-Hill, 2003.
- Mudrick R.G., An Information System for Modern Management 2001, Pearson.
- Jaiswal Mahadeo, Management Information System, Oxford University Press.

## Financial Management

**Course Code: DBBA403**

**Objective:** The basic objective of this course is to provide fundamental knowledge of financial management.

### Unit-wise Course Contents:

- 1. Overview of Financial Management:** Meaning and Scope, Profit maximization Vs Wealth maximization, and Time value of Money. **(8 Hours)**
- 2. Investment Decision:** Importance, Techniques of Capital Budgeting and their application. **(8 Hours)**
- 3. Cost of Different Sources of Raising Capital:** Weighted average cost of capital. **(8 Hours)**
- 4. Capital Structure Theories:** Approaches of capital structure, Determinants of Dividend policy and dividend models- Walter, Gordon and MM. **(8 Hours)**
- 5. Working Capital:** Meaning, Need, Determinants, Estimation of working capital needs, Management of Inventory, Receivable and Cash Management. **(8 Hours)**

### Text Books:

1. Pandey I.M., Financial Management, Vikas Publications, 2004.
2. Khan & Jain, Financial Management, Tata McGraw-Hill, 2007.
3. Prasanna Chandra, Fundamentals of Financial Management, Tata McGraw-Hill, 2007.

### Reference Books:

1. Smith K. V., Management of Working Capital, West Pub. Co.
2. Agarwal J.D., Working Capital Management, Oskar Publications



## **Business Research**

**Course Code: DBBA404**

**Objective:** The basic objective of this course is to provide fundamental knowledge about business research.

### **Unit-wise Course Contents:**

- 1. Introduction:** Concept of Research and Its Application, Types of Research, Types of Business Problems, Problems and Precautions to the Researchers. **(8 Hours)**
- 2. Process of Research:** Steps Involved in Research Process. Research Design: Various Methods of Research Design. **(8 Hours)**
- 3. Collection of Data:** Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Determination and Selection of Sample Member. Types of Data: Secondary and Primary, Various Methods of Collection and Data. **(8 Hours)**
- 4. Analysis of Data:** Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis. **(8 Hours)**
- 5. Report Preparation:** Types and Layout of Research Report, Precautions in Preparing the Research Report. **(8 Hours)**

### **Text Books:**

1. Cooper and Schindler, Business Research Methods, Tata McGraw Hill, 9th Edition.
2. Saunders, Research Methods for Business students, Pearson Education, 2nd Edition, 2007.
3. Panneer Selvam, Research Methodology, Prentice Hall of India, Edition 2008.

### **Reference Books:**

1. Gravetter, Research Method for Behavioral Sciences, Cengage Learning.
2. Beri G.C, Marketing Research, Tata McGraw Hill.
3. Kothari C.R., Research Methodology Methods & Techniques, New Age International Publishers, 2004.

## Semester V Entrepreneurship Development

**Course Code: DBBA501**

**Objective:** The basic objective of this course is to provide fundamental knowledge about entrepreneurship development.

### **Unit-wise Course Contents:**

- 1. Entrepreneur & Entrepreneurship:** Importance & Role of Entrepreneur in Indian Economy: Theories of entrepreneurship, Traits of entrepreneurship, Entrepreneur v/s professional managers, Problems faced by entrepreneurs. **(8 Hours)**
- 2. Factors of Entrepreneurial Development:** Entrepreneurial Development: Role and Significance of entrepreneurial development, Significance and role of environment, Infrastructural network, Environmental analysis, Entrepreneurial Development program, Problems of Entrepreneurial Development program. **(8 Hours)**
- 3. Process Entrepreneurship Development- I:** Creativity & entrepreneurial Plan, Idea generation, Screening, Project identification, Creative performance. Feasibility Analysis: Economic, Marketing, Financial & Technical. **(8 Hours)**
- 4. Process Entrepreneurship Development- II:** Project Planning: Projects and Classification, Identification of project, Search of business idea, Transformation of idea into reality, Project design, Plant layout, Network analysis, Project appraisal. **(8 Hours)**
- 5. Other Issues In Entrepreneurship:** Family & Non-family entrepreneurs, Role of professionals. Professionalism Vs Family entrepreneurs, Role of Woman entrepreneurs, Sick Industries: Reasons; Role of BIFR and its rival. **(8 Hours)**

### **Text books:**

1. Couger C, Creativity and Innovation, IPP, 1999.
2. Jacob Nina, Creativity in Organisations, Wheeler, 1998.
3. Velasquez, Business Ethics- Concepts and Cases, Prentice-Hall, 5th edition, 2002.
4. Kitson Alan, Ethical Organisation, Palgrave, 2001.

### **Reference Books:**

1. Jonne & Ceserani, Innovation & Creativity, Crest, 2001.
2. Bridge S et al, Understanding Enterprise: Entrepreneurship and Small Business, Palgrave, 2003.
3. Holt, Entrepreneurship: New Venture Creation, Prentice-Hall, 1998.
4. Dollinger M J, Entrepreneurship, Prentice-Hall, 1999.

## International Marketing

**Course Code: DBBA502**

**Objectives:** The course aims at making students understand the concept and techniques of international marketing and train them to develop and implement plans and marketing strategies for entering into international markets and managing overseas operations.

### Unit-wise Course Contents:

- 1. International Marketing:** Meaning, Nature and Importance; International Marketing Orientation: E.P.R.G. – Approach: An overview of the International Marketing management Process; International Marketing Environment. International Market, Segmentation and Positioning; Screening and Selection of Markets. **(8 Hours)**
- 2. International Market Entry Strategies:** Exporting, licensing, Contract Manufacturing, Joint Venture M & A, Setting-up of Wholly Owned Subsidiaries Aboard, Strategic Alliances. **(8 Hours)**
- 3. International Product and Pricing Strategies:** Product Designing: Product Standardization Vs. Adaptation; Managing Product Line, International Trade Product Life Cycle, New Product Development; Pricing for International Markets: Factors Affecting International Price Determination; Price Quotations and Terms of Sale. **(8 Hours)**
- 4. Managing International Distribution and Promotion:** Distribution Channel Strategy –International Distribution Channels, their Roles and Functions; Selection and Management of Overseas Agents; International Distribution Logistics; Planning for Trade Fairs and Exhibitions; International Promotion Mix – Advertising and other Modes of Communication. **(8 Hours)**
- 5. Emerging Trends in International Marketing:** Regionalism v/s Multilaterals; Trade Blocks; Important Grouping in the World; Legal Dimensions in International Marketing (Role of WTO); Marketing Research for Identifying Opportunities in International Markets. **(8 Hours)**

### Text Books:

1. Cateora, Philip R. and Graham John L, International Marketing. Tata McGraw- Hill, 2005.
2. Terpstra, Vern and Sarathy Ravi, International Marketing. The Dryden Press, Chicago, 2000.

### Reference Books:

1. Keegan Warren J. Global Marketing Management. Pearson Education, New Delhi, 2002.
2. Kotabe Masaaki & Helsen Kristiaan, Global Marketing Management, John Wiley & Sons Asia, 2001.
3. Onkvisit, Sak & Shaw, John J., International Marketing: Analysis and Strategy, Prentice Hall. 2004.

## Business Communication

Course code: DBBA503

### Course Contents:

#### Unit I (10 Hours)

Business Communication: Importance of written business correspondence, Essentials of good commercial correspondence, Components of commercial correspondence, Different types of commercial correspondence & their drafting, Official letters, electronic communication process.

#### Unit II (10 Hours)

Employment communication: Interview, Types of interview, candidate's preparation, Impact of Technological advancement on Business communication.

#### Unit III (10 Hours)

Other Forms of Technical Communication: Bio-Data Making, Resumes, Writing Job application.

#### Unit IV (10 Hours)

**Negotiating:** The Art of Negotiation, Some truths about negotiation, Common hurdles in negotiation, Negotiating cultural diversities.

#### Text Books:

1. Mishra Sunita & Muraliksishra C., Communication Skills for Engineers – Pearson Education, New Delhi.
2. Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice –O.U.P. New Delhi. 2007.

#### Reference Books:

1. Monippally Matthukutty M., Business Communication Strategies – Tata- Mc Graw Hill Publications Company, New Delhi.
2. Mohan K. & Sharma R.C., Business Correspondence of Report Writing –TMH, New Delhi.

### Specialisation - 2 Papers

## Semester VI Strategic Management

**Course Code: DBBA601**

**Objective:** The basic objective of this course is to provide fundamental knowledge about strategic management.

### **Unit-wise Course Contents:**

- 1. Introduction to Strategic Management:** Concept of strategic management - Characteristics of strategic management - Defining strategy, Strategy formulation - Stakeholders in business -Vision, mission and purpose - Environmental appraisal - Types of strategies - Guidelines for crafting successful business strategies. **(8 Hours)**
- 2. Strategic Analysis and Choice:** Environmental Threat and Opportunity Profile (ETOP) -Organizational Capability Profile - Strategic Advantage Profile - Corporate Portfolio Analysis -SWOT Analysis - Porter's Five Forces Model of competition - Mc Kinsey's 7s Framework. **(8 Hours)**
- 3. Strategy Implementation:** Issues in implementation - Organization Structure – Matching structure and strategy - Behavioural issues - Leadership style - Corporate culture - Values –Power - Social responsibilities - Ethics - Functional issues - Functional plans and policies -Financial, Marketing, Operations and Personnel plans and policies **(8 Hours)**
- 4. Strategy Evaluation And Control:** Importance - Symptoms of malfunctioning of strategy -Organization anarchies - Operations Control and Strategic Control - Measurement of Corporate- performance - Analyzing variances - Role of organizational systems in strategy evaluation. **(8 Hours)**
- 5. E-commerce:** New Business Models and strategies for Internet Economy – Shaping characteristics of E-Commerce Environment - E-Commerce Business Model and Strategies -Internet Strategies for Traditional Business - Key success factors in E-Commerce. **(8 Hours)**

### **Text Books:**

1. Pitts R.A. & Lei D., Strategic Management, Building and Sustaining Competitive Advantage,Vikas Publishing House, 2003.
2. Thompson A and Strickland A J, Strategic Management: Concepts and Cases, Tata McGraw-Hill, 2002.
3. Whelan T.L. & Hunger J.D., Concepts in Strategic Management and Business Policy, Pearson Education, 2004.

### **Reference Books:**

1. Hunger J.D. & Whelan T L, Essentials of Strategic Management Prentice-Hall.
2. Johnson and Scholars, Exploring Corporate Strategy: Text and Cases, Prentice-Hall, 2000

## **CORPORATE TAX**

**Course Code: DBBA602**

**Objective:** The basic objective of this course is to provide fundamental knowledge about corporate tax.

**Course Contents:**

**Unit I** **(8 Hours)**

**Introduction:** Meaning, Scope and Nature of corporate Tax, Terminology of indirect tax, difference between direct and indirect tax, advantages and disadvantages of corporate tax.

**Unit II** **(8 Hours)**

**Corporate Income Tax:** Tax concession and incentive for corporate companies, Tax planning for depreciation, Treatment of losses and unabsorbed items, carry forward and set off of losses.

**Unit III** **(8 Hours)**

**Wealth Tax:** Wealth Tax on closely held companies, Valuation of assets, filing of returns, Assessment, Appeals, Review, Revision and Rectification.

**Unit IV** **(8 Hours)**

**Value Added Tax (VAT):** Meaning and Definition of VAT, Evolution of VAT, Variants of VAT, Exempted Goods, Capital Goods, Incidence & Rate of Tax, Methods of calculating VAT, Computation of VAT, Advantages and Misuse of VAT, Appeal of VAT.

**Unit V** **(8 Hours)**

**Service Tax:** Meaning and Definition of Service Tax, Classification of Service Tax, Taxable Services in India, Service Tax Code Number, Registration Procedure for Service Tax, Rates of Service Tax, Service Tax Credits, Appeals, Service Tax Penalties, Form St-1, ST-2, ST-3, ST-3a

**Suggested Readings:**

1. Singhanian V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson

**Reference Books:**

1. Singhanian V.K., Direct Taxes, Law & Practice, Taxman, 2011.
2. Prasad Bhagwati, Income Tax Law & Practice, Vishwa Prakashan, 1997.
3. Santaram R., Tax Planning by Reports, Taxman, 1978.

## Export Import – Policy & Documentation

**Course Code: DBBA603**

**Objective:** The basic objective of this course is to provide fundamental knowledge about export import documentation.

### **Unit-wise Course Contents:**

- 1. Introduction to Export Management:** Introduction, Definition of Export, Benefits arising from Export, Export Prospect for Small Firms, Importance of Exports to India. **(8 Hours)**
- 2. Concepts of Distribution Channels:** International Channels Distribution. **(8 Hours)**
- 3. Export Finance and Pricing:** Pre-shipment Finance, Post-shipment Finance, Special Financial Facilities, Export Import Bank of India, E.C.G.C. Export Pricing. **(8 Hours)**
- 4. Formalities of registration and Export Documentation:** Naming the Enterprise, form of Ownership, Opening a Bank Account, General Registrations, Registrations with RBI, Registration with Licensing Authorities, Registration with Appropriate EPC' /CB's. **(8 Hours)**
- 5. Defining Export Documentation:** Main Commercial Documents, Additional Commercial Documents, and Statutory Documents for Export's Country, Statutory Documents for Imports Country and Documents for Claiming Export Benefits. **(8 Hours)**

### **Text Books:**

1. Cherunilam F., International Trade and Export Management, Himalaya Publishing, 2007.
2. Varshney R.L., Bhattacharya B, International Marketing Management, S. Chand, New Delhi.

### **Reference Books:**

1. Govt. of India, Hand Book of Export Import Policy 2002-2007, Ministry of Commerce, India.
2. Keegan J Warren, Global Marketing Management, Pearson Education.

## Course Materials

Course materials are of two types- Printed and Non-printed. Printed materials are called as Self- Learning Material (SLM). Non-printed materials are artefacts published on Learning Management System.

- To support and emphasise on student's learning, different artefacts such as Self Learning Material, PPT, Videos and Practice Quizzes are provided on Learning Management System (LMS). Students can also obtain the printed SLM from the University free of cost.
- Resources such as PPT, QB and Video are available on LMS as e-content.
- These resources are arranged on the LMS according to ARCS Model. These are ordered according to hierarchical order of media richness theory.
  - Video: To grab the attention of the student on a concept by giving him ample visual cues. (Attention)
  - PPT: Aim of the PPT is to provide base knowledge or to recall the prior knowledge (Relevance)
  - PDF: SLM has a deeper content. PPT and PDF together contribute to carry forward teacher/learner from known to unknown approach. (relevance and confidence)
  - Practice Quiz: This is an assessment artefact that aims at the student testing his understanding of the concepts by his own. (confidence and satisfaction)

## Personal contact programme (PCP)

- PCP will be held at the university campus as per the schedule. 12 hours of PCP will be conducted by the faculty for each course

## Learning Management System (LMS)

- Student orientation Programme is done through webinar session
- Practical sessions on LMS: Orientation on LMS is provided through face to face with hands-on experience of activities on navigating through LMS
- Two industry expert session will be delivered through webinar for each course
- Schedule for the lab session is provided on LMS notification
- Practical course is always aligned with the theory paper related to the skill and the paper is of 2 credit.

## Monitoring:

- MBA programme is supported in a systematic way with sufficient academic oversight and operational support
- Student Engagement Team ensures sufficient feedback and response to student's reaction to course delivery and content.
- Timely notifications and advertisements of any event conducted at the university will be provided by the student engagement coordinators
- Committed one-on-one communication will be carried out by the Student engagement team members

## Helpdesk: Process of helpdesk is as given below

- Help desk will receive student queries
- Help desk will allocate student queries to respective learning advisors
- Helpdesk will escalate the student queries to faculty member or program incharge if it cannot be solved through learning advisors
- Student query will be resolved within 48 hours of its receipt



## Evaluation Scheme

- Scheme of examination

Credits	Duration of University Exam. in hour(s)	Internal Assessment Marks	University Exam. Marks	Total Marks
4	2	30	70	100
2	1	30	70	100

- Internal Assessment: The student needs to submit two set of assignment for a subject which is subjected to evaluation from the university faculty. Highest of two marks/ mean of two submission is taken as the final IA marks.

Internal Assessment Marks Distribution Table:

Subject Code	Subject Title	Credits	Marks allotted for Assignments	Marks allotted for Seminar / GD / Case Study	Marks allotted for Practical/ Project	Total IA Marks
<b>Semester I</b>						
DBBA101	Managerial Economics	4	30	-	-	30
DBBA102	Accounting Fundamentals	4	30	-	-	30
DBBA103	Organizational Behavior	2	30	-	-	30
DBBA104	Foundation English	2	30	-	-	30
DBBA105	Business Maths	4	30	-	-	30
<b>Semester II</b>						
DBBA201	Business Environment	2	30	-	-	30
DBBA202	Business Law	4	30	-	-	30
DBBA203	Cost Accounting	2	30	-	-	30
DBBA204	Computer Fundamentals	2	30	-	-	30
DBBA205	Quantitative Techniques	4	30	-	-	30
DBBA206	Communication- II	2	30	-	-	30
<b>Semester III</b>						
DBBA301	Environmental Studies	2	30	-	-	30
DBBA302	Human Resource Management	2	30	-	-	30
DBBA303	Marketing Management	2	30	-	-	30
DBBA304	Operations Research	4	30	-	-	30
DBBA305	Management Accounting	4	30	-	-	30
DBBA306	Written Communication	2	30	-	-	30
<b>Semester IV</b>						
DBBA401	Business Values & Ethics	4	30	-	-	30
DBBA402	Management Information System	4	30	-	-	30
DBBA403	Financial Management	4	30	-	-	30
DBBA404	Business Research	4	30	-	-	30
<b>Semester V</b>						
DBBA501	Entrepreneurship Development	4	30	-	-	30
DBBA502	International Marketing	4	30	-	-	30
DBBA503	Business Communication	4	30	-	-	30
	Specialisation-1	2	30	-	-	30
	Specialisation-2	2	30	-	-	30

Semester VI						
DBBA601	Strategic Management	4	30	-	-	30
DBBA602	Corporate Tax	4	30	-	-	30
DBBA603	Export-Import Policy and Documentation	4	30	-	-	30
	Specialisation-1	4	30	-	-	30

- Last date for Submission of Assignments:  
The dates for the submission of the Assignments will be decided by the university so that the department can submit the IAmarks to the Controller of Examinations by the due date as specified on the Website. Assignment is a part of continuous evaluation.
- University examination: University exam will be conducted twice a year in the interval of 6 months.
- Pattern of the university question paper: if it is online evaluation then, pattern should be strictly multiple choice questions. However, this still follows the assessment taxonomy of blooms. 30% of the knowledge and comprehension questions and 70% of the questions are of application and above level. On the basis of this Question distribution is among 2 parts in questions paper, Part A and Part B. The distribution of marks is based on complexity involved in the pattern of the question. The total time to solve 4 credit question paper is 3 hours and 2 credit paper is 1 hour 30 minutes.
- Schedule for the examination is announced by the university
- Suppose there is a clash in the subjects in case of re-sitting, then the student is only allowed to write one of the paper (suggesting the fresh paper as first priority).
- Once the student is declared as pass there is no scope of improvement by resitting for the same paper for better marks.
- You should have minimum passing marks of 40% in IA and 40% in university exam and aggregate of 50% to be declared as pass in a subject.
- Student who fails in any one of the above mentioned assessment then it is considered to be fail.

### Grading System

Student's performance will be evaluated both on the internal assessment and the university exam performance.

The aggregate grading system is as shown below

Grade	Marks (%)
A - Excellent	70 and above
B - Very Good	60 - 69
C - Good	50 - 59
D - Satisfactory	40 - 49
E - Failure	-

### Carry over system

Due to the privilege of carry over system for every semester, self-study should start automatically for the next Semester without waiting for the examination result.

### Assignments

All Assignments questions will be uploaded on the Website. Candidate has to download the assignment questions and duly answer to those question and submit it to university on or before the last date of submission. All the assignment answers are evaluated by university faculty members. The assignments aims at developing continuous study habit and self-motivated assessment for the learner. All assignments should be hand written or word processed with neat presentation. Assignment should include cover page for each course which should have the following details.

- Name of the student:
- Registration Number:
- Course name:
- Programme:
- Assignment No.:

### **Examination and Results**

- The University will conduct term-end examinations. Term-end examination dates and other details shall be published well in advance by the university on its Learning Management System. Student should check exam details from LMS notifications.
- No student will be allowed to appear for the examination without admit card. Admit Cards will be issued only to those students who fulfil the prerequisites as specified by the University. For example, Admit Cards will be issued to all fresh and Re-Registered students and, resitting candidates who have filled up the Resitting Form before the last date specified by the University.) The Admit Card is valid only when produced along with the Identity Card issued by the University.
- Candidates are not allowed to bring Mobile Phones, calculators, statistical/scientific tables, lap top computers or any object/device/ gadget inside the examination Hall which would be of unfair assistance in answering the University question papers. In case of specific subjects scientific and non-programmable calculators will be allowed after due check.
- Candidate will receive answer sheet fifteen minutes prior to the commencement of the examination. Please ensure that there are no flaws in the answer booklet.
- On the front page of the answer sheet, the candidate is required to write the Name (block capitals), Roll Number (nine digits) and Test Booklet Number (five digits) legibly in the spaces provided for the purpose. On the reverse page of the answer sheet, carefully write the Roll Number and Test Booklet Number in numerals in appropriate boxes using 2B pencil and completely blacken the corresponding circles.
- Candidate exchanging their booklet with other candidates is not permissible.
- Candidates will not be permitted to enter the examination hall after ten minutes of the commencement of examination. Candidates has to sit in the examination hall at least for 1 hour after commencing examination.
- The identity and signature of the candidates will be verified during the examination at any instance of time. Candidates are required to sign the declaration on the answer sheet in the presence of invigilator.
- In the Multiple Choice Questions (MCQs), each question has only one correct answer and must be indicated by completely darkening the appropriate circle. Darkening of more than one circle will be regarded invalid/improper.
- The test booklet can be used for rough work; but, do not leave any stray marks on the answer sheet. Do not fold, bend, cut, tear or otherwise deface/mutilate the answer sheet in any manner.
- Candidates must hand over the answer sheet and the test booklet to the invigilator before leaving the examination hall.
- Candidates caught cheating or attempting to cheat will be disqualified immediately and debarred from appearing for University Examinations in accordance with the prevailing rules of the University.
- The results will be published on the website

### **F. Admission Procedure**

- Notification of admission will be released by the university on its website
- There will be sale of prospectus, applications forms receipt of applications with documents based on which details will be taken and counselling sessions for admission is conducted
- There will be one round of verification of documents that happen once application is received
- Admissions test and interviews are conducted

- Admissions results will be announced on the university website and the results are communicated personally to successful candidates

#### Mode of Fee Payment:

1. Fees can be deposited in the form of DD in favour of **Teerthanker Mahaveer University, Moradabad** and sent to the below address:  
**Teerthanker Mahaveer University, Delhi Road, Moradabad (U.P.)**
2. **Online paytm Payment link:**  
<https://paytm.com/education?op=Teerthankar%20Mahaveer%20University>
3. **Through Net Banking:**  
Name of the Bank: Punjab National Bank, Bagadpur, Moradabad  
Bank Account No.: 601000210000473  
IFSC Code: PUNB0601000
  - Once the fees is received along with the necessary documents, re-verification of the documents will be conducted for successful candidates. Following are the documents needed
    - Age and ID proof
    - 10<sup>th</sup> Std Marks sheet
    - PUC marks sheet
    - 2 copies of passport size photo graphs
  - Rules and regulations explained by the coordinators and obtained the compliance from the candidates
  - Admission letter shall be issued to the candidates once the admission is confirmed.
  - ID card and registration number shall be issued to the candidates after admissions confirmation
  - Induction will be undertaken once admission letter, ID card and registration is received by the candidates.

#### G. Library resources:

- Number of Text books available in the University Library: 156137
- Number of physical journals available: 381(National-181& International-200)
- Number of Online Journal Subscribed to:4587
- Number of audio-video reference available to: 1500
- Subscription to online resources (such as EBSCO, IEEE, etc): 4
  1. EBSCO
  2. Clinical Key
  3. DELNET
  4. Manupatra (Law)

#### H. Cost estimation of the programme

Particulars	Requirements	Number	Cost per Unit	Calculation	Total
Program Coordinator	1 Program Coordinator	36 months	Rs 60000 per month	1*36*60000/4	540000
Faculty member	2 Faculty member	36 months	Rs 50000 per month	2*36*50000/4	900000
Print SLM	30 SLM per program	60 students	Rs 350 per SLM	30*60*350	630000
SLM delivery	6 set per program	60 students	Rs 200 per set	6*60*200	720000
LMS	36 month program	60 students	Rs 50 per month	36*60*50	1080000
Contact Classes	16 hours per subject	30 subjects	Rs 1500 per hour	16*30*1500	720000
Webinar	9 hours per subject	30 subjects	Rs 1500 per hour	9*30*1500	405000
Learning Advisor	1 Learning Advisor	36 months	Rs 35000 per month	1*36*35000/4	315000
Assignment evaluation	30 subjects	60 students	Rs 50 per assignment	30*60*50	900000
Project support & evaluation	1 project	60 students	Rs 500 per project	1*60*500	300000
Online Lab	1 Lab	60 students	Rs 500 per student	1*60*500	300000
Examination	30 subjects	60 students	Rs 400 per subject	30*60*400	720000
Acquisition & Admission		60 students	Rs16000 per student	60*16000	960000
<b>Total</b>					<b>5520000</b>