

**MAHARAJA SUHEL DEV UNIVERSITY
AZAMGARH (U.P.) – 276128, INDIA**



राष्ट्रीय शिक्षा नीति – 2020 आधारित

Choice Based Credit system (C.B.C.S.)

[पाठ्यक्रम : 2024-25]

FACULTY OF COMMERCE AND MANAGEMENT

BBA

BACHELOR OF BUSINESS ADMINISTRATION

3 YEAR FULL TIME UG PROGRAMME

(SIX SEMESTER PROGRAMME)

Prepared By:

Dr. Dinesh Kumar Tiwari

Associate Professor

Dean and Convenor (Commerce)

Faculty of Commerce and Management

D.A.V. P.G. College, Azamgarh (U.P.)

[EFFECTIVE : 2024-25 ONWARDS]

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Resolution

The meeting of the Board of Studies (BoS) of MANAGEMENT (BBA PROGRAMME) was held on 15.10.2024 to consider and approve the NEP-2020 FRAMEWORK choice based credit system. Syllabus developed in accordance with G.O. (शासनादेश संख्या-2090/सत्तर-3-2024-09(01)/2023(L4)दिनांक-02.09.2024)

The following were present in the aforementioned meeting:

S. No.	Name	Designation	Capacity
1.	Dr. Dinesh Kumar Tiwari	Associate Professor, Faculty of Commerce and Management, DAV PG College, Azamgarh	Dean & Convenor, Faculty of Commerce and Management.
2.	Prof. Alok Singh	Professor, Faculty of Commerce, Shri Ganesh Rai PG College, Dobhi, Jaunpur	External Member PG (BoS)
3.	Prof. Shivanand Pandey	Professor, Faculty of Commerce, Shri Mahant Ramashray Das PG College, Bhurkuda, Gazipur.	External Member PG (BoS)
4.	Dr. Zubair Ahmad	Asst. Professor, Faculty of Commerce, Shibli National PG College, Azamgarh	Internal Member PG (BoS)
5.	Shri. Chandan Kumar Gautam	Asst. Professor, Faculty of Commerce, DAV PG College, Azamgarh	Internal Member PG (BoS)
6.	Shri. Pran Nath Singh Yadav	Asst. Professor, Faculty of Commerce, Rajkiya PG College, Ahiraula, Azamgarh	Internal Member UG (BoS)
7.	Dr. Dilip Kumar Verma	Asst. Professor, Faculty of Commerce, Rajkiya PG College, Ahiraula, Azamgarh	Internal Member UG (BoS)

After a detailed discussion, the BoS of MANAGEMENT (BBA PROGRAMME) unanimously approved the proposed curriculum and syllabus for MANAGEMENT (BBA PROGRAMME). It is further recommended that it may be implemented as per the guidelines of the National Education Policy, 2020 from 2024-25 onwards.

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Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)
Year-wise Titles of the Papers In UG Management (BBA)

Year	Semester	Subject	Part	Paper Code	Paper Title	Marks	Credits
1	I	Major Paper - 1	A	F010101T	Business Economics	(25+75)	3
			B		Basic Accounting	(25+75)	3
		Major Paper - 2	A	F010102T	Business Statistics	(25+75)	3
			B		Principles of Management	(25+75)	3
		Minor Paper - 1*			Selected from Other Faculty	(25+75)	6
		Co-Curricular		Z020201T	First Aid and Health	(25+75)	2
	Vocational Course			Assigned by College	(40+60)	3	
	II	Major Paper - 3	A	F010201T	Organizational Behaviour	(25+75)	3
			B		Business Finance	(25+75)	3
		Major Paper - 4	A	F010202T	Human Resource Development	(25+75)	3
			B		Marketing Theory and Practices	(25+75)	3
		Minor Paper - 2*			Selected from Other Faculty	(25+75)	6
		Co-Curricular		Z030301T	Human Values and Environment Studies	(25+75)	2
	Vocational Course			Assigned by College	(40+60)	3	
2	III	Major Paper - 5	A	F010301T	Management and Cost Accounting	(25+75)	3
			B		Business Law	(25+75)	3
		Major Paper - 6	A	F010302T	Production Management	(25+75)	3
			B		Business Policy	(25+75)	3
		Minor Paper - 3*			Selected from Other Faculty	(25+75)	6
		Co-Curricular		Z040401T	Physical Education and Yoga	(25+75)	2
	Vocational Course			Assigned by College	(40+60)	3	
	IV	Major Paper - 7	A	F010401T	Supply Chain Management	(25+75)	3
			B		Research Methodology	(25+75)	3
		Major Paper - 8	A	F010402T	Specialised Accounting	(25+75)	3
			B		Consumer Behaviour	(25+75)	3
		Minor Paper - 4*			Selected from Other Faculty	(25+75)	6
		Co-Curricular (Choose any one)	A	Z050401T	Social Responsibility and Community Engagement (for those who have opted language(s) as major subject or minor course)	(25+75)	2
	B		Z060401T	Indian/Local Language (for those who have not opted language(s) as major subject or minor course)	(25+75)		
3	V	Major Paper - 9	A	F010501T	Income Tax	(25+75)	3
			B		Marketing Communication	(25+75)	3
		Major Paper - 10	A	F010502T	Entrepreneurship and Small Business Management	(25+75)	3
			B		Sales Management	(25+75)	3
		Major Paper - 11	A	F010503T	Industrial Relations and Labour Laws	(25+75)	3
			B		Company Accounts	(25+75)	3
	Research Project			Assigned by College		4	

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VI	Major Paper - 12	A	F010601T	Project Management	(25+75)	3
		B		Goods and Service Tax	(25+75)	3
	Major Paper - 13	A	F010602T	Auditing	(25+75)	3
		B		International Trade	(25+75)	3
	Major Paper - 14	A	F010603T	Strategic Management	(25+75)	3
		B		Training and Development	(25+75)	3
	Research Project			Assigned by College	100	4

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COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme /Class: Degree	Year: First	Semester: First
PAPER - 1 (A)		
Course Code: F010101T	Course Title: Business Economics	
<p>Course outcomes: 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 –</p> <ul style="list-style-type: none"> To provide knowledge about business economics. To provide knowledge about Demand Analysis. To Determine Production and cost analysis. To Make aware with pricing and profit management. 		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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 & amp (Asiatic mode of production); its determinants. Price, Income & amp (Asiatic mode of production); 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
<p>Suggested Readings: Varsney & Maheshwari, Managerial Economics Mote Paul & Gupta, Managerial Economics: Concepts & cases D.N.Dwivedi, Managerial Economics D.C.Huge, Managerial Economics S. Peterson & Lewis, Managerial Economics</p>		
<p>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.</p>		
Suggested equivalent online courses:		

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Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)

Programme/Class: Degree		Year: First	Semester: First
PAPER - 1 (B)			
Course Code: F010101T		Course Title: Basic Accounting	
Course outcomes: 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 – To Introduce about Accounting Principles and other aspects of accounting. To provide knowledge about rectification of errors. To make able about valuation of stocks. To make aware with share and Debenture.			
Credits: 3		Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures Total=30
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.		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, Bills of exchange and promissory notes.		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
Suggested Readings: Agarwal B.D., Advanced Accounting Chawla & Jain, Financial Accounting Chakrawarti K.S., Advanced Accounts. Gupta R.L. & Radha swamy, Fundamentals of Accounting Jain & Narang, Advanced Accounts			
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.			
Suggested equivalent online courses:			

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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme /Class: Degree	Year: First	Semester: First
PAPER - 2 (A)		
Course Code: F010102T	Course Title: Business Statistics	
<p>Course outcomes: The aim of the course is to build knowledge and understanding of Business Statistics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Statistics. The outcome of the course will be as follows – To provide knowledge about basic concepts of Statistics. To provide knowledge measurement of central tendency. To give an overview of correlation and regression analysis. To make able to know the sampling and probability</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concept, features, significance & limitations of statistics, Types of data, Classification & Tabulation, Frequency distribution & graphical representation.	6
II	Measures of Central Tendency (Mean, Median, Mode), Measures of Variation (Range, Quartile Deviation, Mean Deviation and Standard Deviation), Significance & properties of a good measure of variation, Measures of Skewness & Kurtosis.	8
III	Correlation and Regression: Meaning and types of correlation, Simple correlation, Scatter diagram method, Karl Pearson's Coefficient of correlation, Significance of correlation, Regression concept, Regression lines, Regression equations and Regression coefficient.	8
IV	Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye's theorem [Simple numerical]. Probability Distribution: Binomial, Poisson and Normal. Sampling: Method of sampling, Sampling and non-sampling errors, Test of hypothesis, Type-I and Type-II Errors, Large sample tests.	8
<p>Suggested Readings: 1 Gupta, S.P. & Gupta, M.P., Business Statistics Levin, R.I., Statistics for Management Feud, J.E., Modern Elementary Statistics Elhance, D.N., Fundamentals of Statistics Gupta, C.B., Introduction of Statistical Methods</p>		
<p>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.</p>		
<p>Suggested equivalent online courses:</p>		

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COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: First	Semester: First
PAPER - 2 (B)		
Course Code: F010102T	Course Title: Principles of Management	
<p>Course outcomes: 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 – To provide knowledge about management and its principles. To provide knowledge about Managerial functions. To make aware with management thinkers and their contributions.</p>		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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
<p>Suggested Readings: Pagare Dinkar, Principles of Management Prasad L.M., Principles and Practice of Management Satya Narayan and Raw VSP, Principles and Practice of Management Srivastava and Chunawalla, Management Principles and Practice</p>		
<p>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.</p>		
<p>Suggested equivalent online courses:</p>		

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COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: First	Semester: Second
PAPER - 3 (A)		
Course Code: F010201T	Course Title: Organizational Behavior	
<p>Course outcomes: The aim of the course is to build knowledge and understanding of Organizational Behavior among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Organizational Behavior. The outcome of the course will be as follows – To provide knowledge about Organizational Behavior. To provide knowledge about individual and group behaviour. To give an overview about change in organization and QWL.</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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 Organizations. 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 Organizational development, Resistance to change, Approaches to managing organizational change, Organizational effectiveness, Organizational culture, Power and Politics in Organization, Quality of work life, Recent advances in OB.	7
<p>Suggested Readings: 1 Bennis, W.G., Organisation Development Breech Iswar, Oragnaition-The Framework of Management Dayal, Keith, Organisational Development Sharma, R.A., Organisational Theory and Behavior Prasad, L.M., Organisational Behavior</p>		
<p>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.</p>		
Suggested equivalent online courses:		

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Programme/Class: Degree	Year: First	Semester: Second
PAPER - 3 (B)		
Course Code: F010201T	Course Title: Business Finance	
<p>Course outcomes: 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 – To provide knowledge about business finance and investment decisions. To provide knowledge about financing and dividend decision. To give an overview about working capital.</p>		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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
<p>Suggested Readings: Maheshwari S.N., Financial Management Khan and Jain, Financial Management Singh H.K., Business Finance</p>		
<p>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.</p>		
<p>Suggested equivalent online courses:</p>		

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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree		Year: First	Semester: Second
PAPER - 4 (A)			
Course Code: F010202T		Course Title: Human Resource Development	
<p>Course outcomes: 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 – To provide knowledge about HRD concepts and other aspects. To provide knowledge about potential appraisal. To give an overview about Job Enrichment and Quality circles. To make aware with human resource accounting.</p>			
Credits: 3		Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
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
<p>Suggested Readings: Dipak Kumar Bhattacharya, Human Resource Management Arun Monappa, Managing Human Resource P.Subba Rao, Essential of HRM and Industrial Relations C.B. Memoria, Personnel Management</p>			
<p>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.</p>			
<p>Suggested equivalent online courses:</p>			
<p>Further Suggestions:</p>			

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COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: First	Semester: Second
PAPER - 4 (B)		
Course Code: F010202T	Course Title: Marketing Theory and Practices	
<p>Course outcomes: 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 – To provide knowledge about Marketing Theory and Practices. To provide knowledge about market segmentation and marketing mix. To give an overview about marketing research.</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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 product, 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
<p>Suggested Readings: Philip Kotlar, Marketing Mgt. (PHI) Etzet, Walker, Stanton, Marketing Rajan Saxena, Marketing Management</p>		
<p>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.</p>		
<p>Suggested equivalent online courses:</p>		

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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme /Class: BBA	Year: Second	Semester: Third
PAPER - 5 (A)		
Course Code: F010301T	Course Title: Management & Cost Accounting	
Course outcomes: The objective of this paper is to give the basic knowledge about the Management and cost accounting		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-3-0		
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	8
II	Cost Accounting: Nature and Scope of Cost Accounting, Cost concepts and classifications, Methods and Techniques, Installation of a Costing System; Accounting for Material, Labour and Overheads	7
III	Product Costing: Single unit costing-preparation of cost sheet, Process costing, Contract costing (Elementary numerical problems)	8
IV	Marginal Costing and Absorption Costing, Break-even analysis,	7
Suggested Readings: Maheshwari S.N., Advanced Problem and Solutions in Cost Accounting Khan & Jain, Management Accounting Gupta, S.P., Management Accounting		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)

Programme/Class: BBA	Year: Second	Semester: Third
PAPER - 5 (B)		
Course Code: F010301T	Course Title: Business Law	
Course outcomes: The objective of this paper is to give the basic knowledge about the rules and regulation of execution of Business		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-2-1		
Unit	Topics	No. of Lectures Total=30
I	The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts	8
II	The Sale of Good Act, 1930: Formation of Contract, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale	7
III	The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonour and Discharge of Negotiable Instrument; Arbitration	8
IV	The Companies Act, 2013 : Nature and Type of Companies, Formation of Companies, Memorandum and Articles of Association, Prospectus, Sharecapital, Membership, Meetings and Winding-Up	7
Suggested Readings: Avatar Singh, Company Law Khergamwalla, JS, The Negotiable Instrument Act Ramaya A, A Guide to Companies Act Tuteja SK, Business Law for Managers		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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**Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: BBA	Year: Second	Semester: Third
PAPER - 6 (A)		
Course Code: F010302T	Course Title: Production Management	
Course outcomes: The objective of this paper is to give the basic knowledge about the Production Management in industry		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-2-1		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Production Management: History of Production Management; Definitions of Production Management; Production Process; Production: The Heart of an Organization; Objectives of Production Management; Scope of Production Management; Importance of Technology in Production	8
II	Concept of Forecasting: Purpose of Sales Forecasting, Basic Elements of Forecasting, Importance of Forecasting Objectives of Forecasting, Classification of Forecasting ; Qualitative and Quantitative Techniques of Forecasting	7
III	Product Selection; Definitions of Product Design and Development: Need for Product Design and Development, Origin of the Product Idea and Selection from Various Alternatives, Choosing among Alternative Products, Modifying the Existing Products, Sources of Product	8
IV	Nature of Production Planning and Control (PPC): Types of Plans, Elements of Production Planning, Strategy of Production Planning, Aggregate Planning; Main Functions of Production Planning and Control (PPC)	7
Suggested Readings: 1. Production Management by Telsang Martand S Chand Publication		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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**Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: BBA	Year: Second	Semester: Third
PAPER - 6 (B)		
Course Code: F010302T	Course Title: Business Policy	
Course outcomes: The objective of this paper is to give the basic knowledge about the business Policy in business and industry		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-2-1		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism of policy making	8
II	Responsibilities & Tasks of Top Management: Objectives of Business, Characteristics, Classification, Types of objectives and their overall Hierarchy, Setting of objectives, Key areas involved; Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance	7
III	Corporate Strategy Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Process, Criteria, Environmental Analysis, Resource Analysis	8
IV	Concept of Synergy: Types, Evaluation of Synergy, Capability Profiles, Synergy as a Component of Strategy & its relevance	7
Suggested Readings:		
Gluek & Jaunch, Corporate Strategy		
Hatton & Hatton, Strategic Management		
Christian, Anderson, Bower Business Policy		
McCarthy, IninChiello, Curran Business Policy & Strategy		
Azhar Kazmi, Business Policy		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERISTY, AZAMGARH)

Programme/Class: BBA	Year: Second	Semester: Fourth
PAPER 7 - (A)		
Course Code: F010401T	Course Title: Supply Chain Management	
Course outcomes: The objective of this paper is to give the basic knowledge about the Supply Chain Management for goods and services		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-2-1		
Unit	Topics	No. of Lectures Total=30
I	Introduction, Definition of Supply Chain Management, Evolution of the Concept of Supply Chain Management, Key Drivers of Supply Chain Management, Typology of Supply Chains, Cycle View of Supply Chain, Problems in SCM and Suggested Solutions	8
II	Introduction, Three Components of SCM, Demand Management, Demand Forecasting; Introduction, Supply Management, Evolution of ERP, Concept of ERP in SCM, Quick Response and Accurate Response System in SCM, Use of Other Planning Strategies	7
III	Introduction, Understanding the Benchmarking Concept, Benchmarking Process, Benchmarking Procedure	8
IV	Introduction, New Developments in Supply Chain Management, Outsourcing Supply Chain Operations, Co-Maker ship, The Role of E- Commerce in Supply Chain Management, Green Supply Chain Management, Distribution Resource Planning, World Class Supply Chain Management	7
Suggested Readings: Supply Chain Management by Michel H Hungo Supply Chain Management by Sunil Chopra		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERISTY, AZAMGARH)

Programme/Class: BBA	Year: Second	Semester: Fourth
PAPER 7 - (B)		
Course Code: F010401T	Course Title: Research Methodology	
Course outcomes: The objective of this paper is to give the basic knowledge about the Research Methodology		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-3-0		
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; Measurement in Research; Data types; Sources of Error	8
II	Sampling Design: Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs-Probability & Non Probability sampling.	7
III	Processing & Analysis of Data: Processing operations; problems in processing; types of analysis, Hypothesis Testing: Chi-square test, Z-test, t-test, F-test.	8
IV	Presentation: Diagrams; graphs; chars. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precautions for writing report.	7
Suggested Readings: C.R. Kothari, Research Methodology Banerjee S. and Roy Ramendu, Fundamentals of Research Methodology		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERISTY, AZAMGARH)

Programme/Class: BBA	Year: Second	Semester: Fourth
PAPER 8 - (A)		
Course Code: F010402T	Course Title: Specialised Accounting	
Course outcomes: The objective of this paper is to give the basic knowledge about the specialised Accounting		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-3-0		
Unit	Topics	No. of Lectures Total=30
I	Accounting of Non-trading Institutions, Joint Venture and Consignment	8
II	Accounts of Banking companies and General Insurance companies	7
III	Department account and Branch account. Accounts related to Hire Purchase and Installment payment transactions, Royalty Accounts	8
IV	Partnership Accounts: Final Account, Reconstitution of Partnership firms: admission, retirement and death of a partner, Dissolution of Partnership (Excluding insolvency of Partner)	7
Suggested Readings: Agarwal, B.D., Advanced Accounting Chawla & Jain, Financial Accounting Chakrawarti, K.S., Advanced Accounts Shukla, M.B., Financial Analysis and Business Forecasting Jain & Naranag, Advanced Accounts		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERISTY, AZAMGARH)**

Programme/Class: BBA	Year: Second	Semester: Fourth
PAPER 8 - (B)		
Course Code: F010402T	Course Title: Consumer Behaviour	
Course outcomes: The objective of this paper is to give the basic knowledge about the consumer behaviour		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-3-0		
Unit	Topics	No. of Lectures Total=30
I	CB, Consumer research process. CB 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 CB, 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: Suja. R. Nair, Consumer Behaviour in Indian Perspective Schifman & Kanuk, Consumer Behaviour Louden & Bitta, Consumer Behaviour Bennet & Kasarji, Consumer Behaviour		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses:		
Further Suggestions:		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA(FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: Third	Semester: Fifth
PAPER - 9 (A)		
Course Code: F010501T	Course Title: Income Tax	
<p>Course outcomes: The aim of the course is to build knowledge, understanding about income tax among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Income Tax. The outcome of the course will be as follows – To provide knowledge about Income Tax Act. To provide knowledge about gross income and taxable income. To give an overview about different deductions and exemptions.</p>		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total =30
I	Indian Income Tax Act, 1961: Basic Concepts - Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Tax Evasion, Tax Avoidance.	8
II	Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.	6
III	Heads of Income: Income from Salaries, Income from House Property. Profit and Gains of Business or Profession, Capital Gains, Income from other sources.	10
IV	Aggregation of Income, Set off and Carry forward of losses, deductions from gross total Income, Computation of total Income and Tax liability.	6
<p>Suggested Readings: Mehrotra, H.C., Income Tax Law and Account Prasad, Bhagwati, Income Tax Law and Practice Chandra Mahesh and Shukla D.C., Income Tax Law and Practice Agarwal, B.K., Income Tax Jain, R.K., Income Tax</p>		
<p>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.</p>		
Suggested equivalent online courses:		
Further Suggestions:.....		

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**Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class :Degree	Year: Third	Semester: Fifth
PAPER - 9 (B)		
Course Code: F010501T	Course Title: Marketing Communication	
<p>Course outcomes: The aim of the course is to build knowledge, understanding and skills in marketing communication among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about IMC and advertising and their role in over all promotion strategies of the firm. The outcome of the course will be as follows – Apply an IMC approach in the development of an overall advertising and promotional plan. Enhance creativity, critical thinking and analytical ability through developing an integrated marketing communication campaign</p>		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Marketing Communication: Meaning and its objectives, Integrated Marketing Communication (IMC): concepts and process, IMC promotion Mix, Advertising - Meaning, objectives its role and functions, Classification of advertising, economic, social and ethical issues in advertising, DAGMAR approach, STP strategies in advertising, Advertising Agencies,	7
II	Process in Advertising: Consumer and mental process in buying, AIDA model, Hierarchy of effects model, Information processing model, Advertising Budget – Top down and Build up approach, methods of advertising – Affordable method, arbitrary allocation method, percentage of sales method, competitive parity method, Objective and Task method.	7
III	Advertising Creativity: Meaning of creativity, Creative strategy, Creative tactics, Advertising Appeals, USP theory of creativity, Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines, Radio Copywriting, TV Copywriting, Writing for the Web, Tips for writing good web content	8
IV	Media Planning and Strategy: Media Types and their characteristics; Setting Media objectives; Steps involved in media planning, evaluation of media, media scheduling strategy, Evaluation of advertising effectiveness – need and purpose of evaluation, pre-testing and post testing techniques, Advertising research, decision areas in international advertising.	8
<p>Suggested Readings: George E Belch & Michael A Belch: Advertising and promotion- An integrated Marketing Communication Perspective- McGraw Hill Education Chunawala & Sethia : Foundations of Advertising Theory & Practice; Himalaya Publishing House Copley Paul: Marketing Communications Management Concepts & theories, Cases and Practices; Butterworth Heinemann Publication. Aaker, David A. et al., Advertising Management, PHI,</p>		
<p>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.</p>		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme / Class: Degree	Year: Third	Semester: Fifth
PAPER - 10 (A)		
Course Code: F010502T	Course Title: Entrepreneurship and small business management	
<p>Course outcomes: The aim of the course is to develop concept of entrepreneur and entrepreneurship among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about entrepreneurship and small businesses. The outcome of the course will be as follows –</p> <p>To provide knowledge about entrepreneurial concept To provide knowledge about entrepreneurship development, EDPs and support system To give an overview about project and project report preparation To give an overview about the small businesses</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total= 30
I	Entrepreneurship: Concept, Role & Importance in Indian Economy, Theories of Entrepreneurship, Entrepreneurs – Evolution of concept, Types of entrepreneurs, traits of entrepreneur, entrepreneurs Vs managers, Entrepreneurs, problems faced by entrepreneurs, Women Entrepreneurs, Rural Entrepreneurs	8
II	Entrepreneurial Development and Institutional Support System: Entrepreneurship development, Concept and Significance, Entrepreneurial Development Programmes (EDP), problems of EDP, Institutional support to entrepreneurs, Arrangement of finance and support from financial institutions	8
III	Business Idea: Environmental analysis, Search for business idea, Identification of projects, Selection of project, Project formulation, Project report, project appraisal.	8
IV	Small Business: Definitions, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, forms of ownership, Registration as SSI	6
<p>Suggested Readings: Entrepreneurship 10th Ed (Indian Edition) 2016 by Robert Hisrich Michael Peters Dean Shepherd, McGraw Hill Khanka, S.S.; Entrepreneurial Development; S. Chand and Co. Kumar, Arya; Entrepreneurship; Pearson Education. Desai, Vasant; Dynamics of Entrepreneurial Development and Management; Himalaya Publishing Blundel, R. and Lockett, N.; Exploring Entrepreneurship Practices and Perspectives; Oxford Publications.</p>		
<p>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.</p>		
Suggested equivalent online courses:		

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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)

Programme / Class: Degree	Year: Third	Semester: Fifth
PAPER - 10 (B)		
Course Code: F010502T	Course Title: Sales management	
Course outcomes: The aim of the course is to build knowledge, understanding and skills in sales management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about sales management. The outcome of the course will be as follows – To provide knowledge about sales personnel and salesmanship. To provide knowledge about personal selling and focus light on the different perspectives of managing salesforce. To give an overview about importance of sales force in organization. To give an overview about concept of distribution channels.		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction to Sales Management: Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales manager and their relation with other executives.	8
II	Salesmanship: Theories of personal selling, Types of Sales executives, Qualities of sales executives, Personal selling process, Showroom & exhibition,	8
III	Sales Organization and Relationship: Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations. Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation.	8
IV	Distribution Network Management: Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.	6
Suggested Readings: Cundiff, Still, Govoni, Sales Management Pradhan, Jakate, Mali, Salesmanship & Publicity S.A. Chunawalla, Sales Management		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, GroupDiscussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme / Class: Degree	Year: Third	Semester: Fifth
PAPER - 11 (A)		
Course Code: F010503T	Course Title: Industrial Relations & Labour Laws	
<p>Course outcomes: This course will help students identify and develop an overview of industrial relations. It also help in acquiring knowledge and understanding of Industrial Labour and General Laws. Knowledge of Industrial Relation framework Competency to understand the importance of Employee Relation within the perspective of Industrial Relation Knowledge about relevant Laws of HR management Competency to interpreted and implement the Labour Laws within organization Competency to use Collective Bargaining and Grievance redressal Mechanism</p>		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Industrial Relations: Role - Importance - Trade Unions – Industrial disputes and their Resolutions.	6
II	Participative Management: Structure - Scope - Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation - Role of Government in Collective Bargaining.	8
III	Industrial unrest: Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge	8
IV	Factories Act: Meaning, Definition – Welfare – Safety – Health Measures. Workmen's Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act and Gratuity Act	8
<p>Suggested Readings: Sreenivasan M.R - Industrial Relations & Labor legislations. Aswathappa K - Human Resource and Personnel Management. Subba Rao P - Human Resource Management and Industrial Relations. Monoppa - Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.</p>		
<p>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.</p>		
Suggested equivalent online courses:		

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**Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme / Class: Degree	Year: Third	Semester: Fifth
PAPER - 11 (B)		
Course Code: F010503T	Course Title: Company Accounts	
<p>Course outcomes: The aim of the course is to build knowledge, understanding and skills in the area of company accounts among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about accounting practices relevant to companies. The outcome of the course will be as follows To understand joint stock companies and knowledge about shares and debentures To have understanding about final accounts and accounting practices related to amalgamation</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Joint Stock Companies: Its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preferenceshares, Issue and Redemption of Debenture.	7
II	Final Accounts: Including Computation of managerial Remuneration and disposal of profit.	7
III	Accounting for Amalgamation of companies as per Accounting Standard 14, Accounting for Internal reconstruction, Liquidation of Company.	8
IV	Consolidated Balance Sheet of Holding Companies with one Subsidiary only, Statement of Affairs and Deficiency/Surplus, Receivers Receipt and Payment A/c.	8
<p>Suggested Readings: Gupta R.L. Radhaswamy M, Company Accounts Maheshwari, S.N., Corporate Accounting Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts</p>		
<p>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.</p>		
Suggested equivalent online courses:		
Further Suggestions:		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: Third	Semester: Sixth
PAPER - 12 (A)		
Course Code: F010601T	Course Title: Project Management	
<p>Course outcomes:</p> <ol style="list-style-type: none"> 1. Students will be able to understand the characteristics of Project and Project Management Knowledge 2. The students will understand the managerial process along with tools & techniques used in Project management Knowledge 3. Students will understand the scheduling and monitoring process in Project. They will be able to apply PERT and CPM method for project scheduling 4. Students will understand the perspectives in which optimum decisions are to be taken in case of risks with planned activities in project 		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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.	6
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	8
<p>Suggested Readings:</p> <p>Project Management- A Managerial Approach: Jack R. Meredith Broyhill Samuel J. Mantel, Jr (John Wiley & Sons)</p> <p>Project Management : Mr. Sanjiv Marwah- (Wiley Dreamtech)</p> <p>Project- Preparation, Appraisal, Budgeting and Implementation: Chandra Prasanna - (TMH)</p> <p>Project Management Core Text Book : M R Gopalan (Wiley)</p>		
<p>Quantitative Techniques in Management : N D Vohra (TMH)</p> <p>Entrepreneurship and Small Business Management : M B Shukla</p>		
<p>Suggested Continuous Evaluation Methods:</p> <p>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.</p>		

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**Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: Third	Semester: Sixth
PAPER - 12 (B)		
Course Code: F010601T	Course Title: Goods & Service Tax	
<p>Course outcomes: The aim of the course is to build knowledge and understanding about GST among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about GST. The outcome of the course will be as follows –</p> <p>To provide knowledge about indirect taxes before GST. To provide knowledge about registration and documentation process under GST. To give an overview about tax exemptions. To give an overview about filing of GSTR.</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction : Constitutional framework of Indirect Taxes before GST(Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST ; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.	7
II	Supply of Goods and Services - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.	7
III	Registration and Documentation: (A) Registration-Persons liable to registration; Compulsory registration; Procedure of Registration; Exemption from Registration; Composition Scheme. (B) Documentation- Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. Returns: GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns.	8
IV	Input Tax Credit: Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods Payment of Tax- (a) Through Input Tax Credit (b) By cash / bank after generation of online Challan. E-Way Bill: Introduction, Preparation of E-Way Bill, Important Points for Transporter GST Portal: Introduction, GST Eco-system, GST Suvidha Provider(GSP),Uploading Invoices	8
<p>Suggested Readings: Anandaday Mishra, GST Law & Procedure, Taxman. Goods and Service Tax Acts. Relevant Goods and Services Tax Rules. <i>Nitya Tax Associates.Basics of GST Taxman</i> Publication on GST by the Institute of Chartered Accountants of India (www.icaai.org) Publication on GST by the Central Board of Excise and Customs (www.cbec.org). <i>Nitya Tax Associates Basics of GST Taxman</i></p>		
<p>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.</p>		

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**Department of Higher Education
U.P. Government Lucknow
National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: Third	Semester: Sixth
PAPER - 13 (A)		
Course Code: F010602T	Course Title: Auditing	
<p>Course outcomes: 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.</p>		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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
<p>Suggested Readings: Basu B.K., An insight with Auditing Gupta Kamal, Contemporary Auditing</p>		
<p>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.</p>		
<p>Suggested equivalent online courses:</p>		
<p>Further Suggestions:</p>		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: Third	Semester: Sixth
PAPER - 13 (B)		
Course Code: F010602T	Course Title: International Trade	
<p>Course outcomes: The aim of the course is to build knowledge and understanding about International Trade among the student. The outcome of the course will be as follows – To provide knowledge about different methods of international trade. To provide knowledge about international economic institutions. Students will get an overview about India foreign trade and India's trade policy.</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.	6
II	Foreign trade: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.	7
III	International economic institutions: IMF, World Bank, WTO (in brief), Regional economic groupings - NAFTA, EU, ASEAN, SAARC.	7
IV	India's foreign trade: Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports. Trade Policy: India's Trade policy, export assistance, marketing plan for exports.	10
Suggested Readings: 3. Varshney & Bhattacharya, International Marketing		
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.		
Suggested equivalent online courses:		
Further Suggestions:		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: Third	Semester: Sixth
PAPER - 14 (A)		
Course Code: F010603T	Course Title: Strategic Management	
<p>Course outcomes: 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 – To develop learning and analytical skills among the students to solve business problems and provide strategic solutions. The course aims to acquaint the students with nature, scope and dimensions of Business Policy and Strategy Management Process.</p>		
Credits: 3		Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
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	6
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.	8
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
<p>Suggested Readings: Lawrence, R. Jauch and William F. Glueck; Strategic Management and Business Policy, - McGraw – Hill Wheelen & Hunger, Concepts in Strategic Management and Business Policy, 12th edition, Pearson Education. Kazmi, Azhar, (2008), Strategic Management and Business Policy, 3rd Edition, McGraw Hill Education. R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India L. M. Prasad – Strategic Management – Sultan Chand</p>		
<p>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.</p>		

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**Department of Higher Education
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National Education Policy-2020
COURSE: BBA (FOR MSD UNIVERSITY, AZAMGARH)**

Programme/Class: Degree	Year: Third	Semester: Sixth
PAPER - 14 (B)		
Course Code: F010603T	Course Title: Training and Development	
<p>Course outcomes: The field of Training and Development and its role in optimizing performance. Applying theoretical concepts and models to training design. Designing training interventions using a variety of methodologies. Evaluating the effectiveness of training & development interventions. Assessing whether training & development is a viable career option.</p>		
Credits: 3	Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Concepts and Rationale of Training and Development; Difference between Training, Development & Education, overview of training and development systems; organizing training department; training and development policies; Requisites of Effective Training.	7
II	Training Needs Assessment (TNA): Meaning of TNA, Purpose and Methods of TNA, the Need Assessment Process – Organizational Analysis, Person Analysis, Task Analysis, Output of TNA. Learning Theories.	7
III	Designing, Conducting & Evaluation of Training Program: Areas of training, Types of training, System's Approach to Training, Training Methods, Designing a training program, contents & scheduling, studymaterial, selecting a trainer, deciding method of training, Types of Teaching Aids in Training, Training Evaluation & Methods of Training Evaluation, Training Effectiveness Models – Kirkpatrick Model of Training Effectiveness, CIRO Model.	8
IV	Executive Development: Importance of Executive Development, Steps in the organization of a management Development Program/ Executive Development Program, Methods/ Techniques of Management Development Program, Special Issues in Training & Development – Legal Issues, Cross Cultural Preparation, Managing Workforce Diversity, Sensitivity Training, Succession Planning.	8
<p>Suggested Readings: Noe, Raymond A., and Amitabh Deo Kodwani, Employee Training and Development, Tata McGraw Hill, 5th Edition, 2012. Rao VSP, Human Resource Management, Excel Books Publication, 3rd Edition. 2013. Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd. Jack J. Phillips, Hand book of Training Evaluation and Measurement Methods, Routledge. Dayal, Ishwar, Management Training in Organisations, Prentice Hal</p>		
<p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.</p>		
Suggested equivalent online courses:		

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