## Syllabus of BBA (NEP)

(From 2025-26 Batches onwards)

## **DEPARTMENT OF BUSINESS MANAGEMENT**

SCHOOL OF MANAGEMENT, HNBGU (A CENTRAL UNIVERSITY),

SRINAGAR GARHWAL, UTTRAKHAND

## Course Structure along with credit distribution for Programmes with Single Major

The following course structure under FYUP is designed for Programmes with Single Major.

First Year – NHEQF Level- 4.5

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Course	Semester-I					Semester-II		
Categor	Course Code	Subject/	Name of	Cred	Course Code	Subj	No. of paper	Cred
y		Title	paper	its		ect		its
						/Title		
Major	SOM/BBA/DSC -	DSC	Basics of	4	SOM/BBA/D	DSC	Principles	4
(One)	101	major-I	Accounting		SC -201	majo	and	
						r -II	Practices of	
							Management	
Minor	SOM/BBA/DSC	DSC	Finance	4	SOM/BBA/D	DSC	Finance	4
(Select	(M1)- 102	minor -I	(Management		SC (M1)- 202	mino	(Financial	
any two	, ,		Accounting)			r -I	Management	
out of			8,				j	
three)	SOM/BBA/DSC	DSC	Marketing	4	SOM/BBA/D	DSC	Marketing	4
,	(M2)- 102	minor -II	Management		SC (M2)- 202	mino	Management	
	, ,		(Principles of			r -II	(Consumer	
			Marketing)				Behaviour)	
	SOM/BBA/DSC	DSC	Human		SOM/BBA/D	DSC	Human	
	(M3)- 102	minor -	Resource		SC (M3)- 202	mino	Resource	
	, ,	III	Management			r -III	Management	
			(Basics of				(Counseling	
			HRM)				Skills for	
			,				Managers)	
(M.D/I.	SOM/BBA/M.D-	M.D-	Entrepreneur		SOM/BBA/M.	M.D-	Entrepreneu	
<b>D</b> )	I/D-I – 103	I/I.D-I	ship	4	D-II/I.D-II-	II/I.	rship	4
,			Development		203	D-II	Development	
			(Basics of				(Family	
			Entrepreneur				Business	
			ship)				Management	
			•				)	
SEC/V	SOM/BBA/SEC*	SEC*/V	Field		SOM/BBA/	VAC	Communicat	
AC	/VAC- 104	AC	work/SEC/	2	VAC-204		ion Skills	2
710	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	110	Culture,		VIIC 201			
			traditions					
			and moral					
			values					
			, aracs					
	SOM/BBA/VAC-	VAC	Life Skills &		SOM/BBA/V	VAC	Understandi	
VAC	105	,,,,	personality	2	AC- 205	,,,,	ng and	2
,,,,	202		development	_	-10 200		connecting	_

								with environment	
Total			6	20				6	20
NHEQF	Student on exit after successfully completing first year (i.e., securing minimum required 40 credits + 4 Credits in								
Level	one vocational course/skills-enhancement course of 4 credits) will be awarded "Undergraduate Certificate" of one								
4.5	year, in related field/discipline/subject								

Field Work/Discipline Specific Skill enhancement Course- SEC- (SEC related to any one discipline subject opted by student as a core in the first year)

In addition to providing students with practical, experience-based learning, fieldwork aims to expose them to real-world socio-economic and societal challenges, allowing them to bridge the gap between theory and practice and develop effective solutions to real-life problems.

Communication Skills- AEC

In lieu of Communication skills (AEC) a department may offer Field work/Discipline specific skill course under the SEC during the first year i.e. first or second semester of FYUP.

Culture, Traditions and Moral Values- VAC Life Skill & Personality Development – VAC

'Communication Skills' course will be offered in Hindi, English and Sanskrit Languages, student may opt any one language for studying the course

Note: Students are required to study courses under SEC/AEC/VAC categories—namely, Field Work, Skill Enhancement Course (SEC)/Communication Skills, or Culture, Traditions, and Moral Values—in the 1st and 2nd semesters. However, they will have the flexibility to choose one course per semester.

If a student opts for Field Work/SEC/Communication Skills in the 1st semester, they must choose Culture, Traditions, and Moral Values in the 2nd semester, and vice versa.

\*SEC- (Self study course) Professional Communication

## Syllabus of BBA (NEP)

## DEPARTMENT OF BUSINESS MANAGEMENT

# SCHOOL OF MANAGEMENT, HNBGU (A CENTRAL UNIVERSITY), SRINAGAR GARHWAL, UTTRAKHAND

## Course Structure along with credit distribution for Programmes with Single Major

The following course structure under FYUP is designed for Programmes with Single Major.

BBA Syllabus (NEP) from 2025-26

First Year (Semester-I)

**Subject: Basics of Accounting** 

Course Code: SOM/BBA/DSC -101

**Course Objective:** The course is designed to provide students with a clear understanding of fundamental accounting concepts, procedures, and practices. It develops the ability to prepare, analyze, and interpret basic financial statements, with emphasis on double-entry bookkeeping, error rectification, depreciation, and accounting for non-trading concerns.

#### **Course Outcomes:**

- 1. Understand the meaning, objectives, and functions of accounting along with its users and basic concepts.
- 2. Apply the double-entry system to record transactions accurately in journals and ledgers.
- 3. Prepare trial balances, rectify accounting errors, and produce final accounts.
- 4. Calculate and record depreciation and amortization using various methods.
- 5. Prepare financial statements for non-trading concerns such as clubs and NGOs.

## **Unit 1: Introduction to Accounting**

Meaning, objectives, and functions of accounting, Users of accounting information, Basic accounting concepts and conventions, Accounting equation – Assets = Liabilities + Equity, Double-entry system – Rules of debit and credit

Unit 2: Journal, Ledger, Trial Balance & Error Rectification

Journal entries - Simple, compound, and opening entries, Ledger posting - Balancing of

accounts, Preparation of trial balance – Purpose and limitations, Types of accounting errors –

Errors of omission, commission, principle, compensating, Rectification of errors before and after

trial balance

**Unit 3: Final Accounts** 

Preparation of Trading account, Profit and Loss account, and Balance Sheet, Adjustments for

outstanding/prepaid expenses, accrued income, depreciation, provisions, Closing entries and

post-closing trial balance

**Unit 4: Depreciation & Amortization** 

Meaning and causes of depreciation, Methods – Straight-line, diminishing balance, units of

production, sum-of-years' digits, Accounting treatment for amortization of intangible assets

**Unit 5: Special Accounting for Non-Trading Concerns** 

Features of non-trading organizations (clubs, NGOs), Receipts and Payments account, Income

and Expenditure account, Balance sheet preparation for non-profit entities

**Recommended Readings:** 

1. T.S. Grewal, *Double Entry Bookkeeping*. Sultan Chand & Sons.

2. Mukherjee, A., & Hanif, M., Modern Accountancy. Tata McGraw-Hill Education.

3. Jain, S.P., & Narang, K.L., *Principles of Accounting*. Kalyani Publishers.

**Subject: Management Accounting** 

Course Code: SOM/BBA/DSC (M1)- 102

Course Objective: This course aims to provide students with the knowledge and skills to use

accounting information for managerial decision-making. It focuses on the analysis, interpretation, and presentation of financial data for planning, control, and performance

evaluation in business organizations.

**Course Outcomes:** 

1. Understand the scope and importance of management accounting in decision-making.

- 2. Analyze financial statements using comparative, common-size, and trend analysis techniques.
- 3. Apply ratio analysis for evaluating liquidity, solvency, profitability, and operational efficiency.
- 4. Prepare and interpret funds flow and cash flow statements.
- 5. Develop budgets, conduct variance analysis, and understand the basics of capital budgeting.

## **Unit 1: Introduction to Management Accounting**

Meaning, scope, and importance of management accounting, Role in decision-making, Distinction between financial, cost, and management accounting

## **Unit 2: Financial Statement Analysis – I**

Comparative statement analysis, Common-size statement analysis, Trend analysis for performance evaluation

### **Unit 3: Financial Statement Analysis – II**

Ratio analysis – Liquidity, solvency, profitability, activity, and leverage ratios, Interpretation and limitations of ratios

## **Unit 4: Funds Flow & Cash Flow Analysis**

Preparation and analysis of funds flow statement, Cash flow statement as per AS-3 (operating, investing, and financing activities)

## **Unit 5: Budgetary Control & Variance Analysis**

Concept and objectives of budgeting, Types of budgets – Sales, production, cash, flexible, Standard costing and variance analysis – Material, labour, overhead variances, Introduction to capital budgeting as a decision tool

## **Recommended Readings:**

- 1. Khan, M. Y., & Jain, P. K., *Management Accounting*. Tata McGraw-Hill Education.
- 2. Horngren, C. T., Sundem, G. L., & Stratton, W. O., *Introduction to Management Accounting*. Pearson Education.
- 3. Drury, C., *Management and Cost Accounting*. Cengage Learning.

## **Subject: Principles of Marketing**

## Course Code: SOM/BBA/DSC (M2)- 102

**Course Objective:** This course aims to aware students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases.

#### **Course Outcomes**

- 1. Understand Core Marketing Concepts
- 2. Analyze the Marketing Environment
- 3. Develop Effective Marketing Strategies
  - **Unit 1**: Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach Boston Consultative Group (BCG) matrix
  - **Unit 2:** Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;
  - **Unit 3:** Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).
  - **Unit 4:** Promotion Mix: Factors determining promotion mix, Promotional Tools basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services Unique Characteristics of Services, Marketing strategies for service firms 7Ps.

#### **SUGGESTED READINGS**

- 1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
- 2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
- 3. Ramaswamy, V.S. &Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
- 4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing

## **Subject: Basics of Human Resource Management**

## Course Code: SOM/BBA/DSC (M3)- 102

**Course Objective:** The objective of this course is to introduce students to the fundamental principles, functions, and practices of Human Resource Management. It aims to provide a foundational understanding of how HRM contributes to organizational effectiveness and employee development.

#### **Course Outcomes**

- 1. Understand the role and importance of Human Resource Management in organizations.
- 2. Identify key HR functions such as recruitment, selection, training, performance appraisal, and employee relations.
- 3. Analyze the impact of effective HR practices on organizational performance.
- 4. Develop basic skills in HR planning, job analysis, and employee motivation.

#### 1. Introduction to HRM

Meaning, definitions, nature, and objectives of HRM, Scope and importance of HRM within organizations, Evolution—from Personnel Management to modern HRM practices, Functions, roles, and limitations of HRM

## 2. Human Resource Planning & Job Analysis

Human Resource Planning: need, objectives, pre-requisites, and models, Job Analysis, Job Description, and Job Specification, Job Design and its methods and outcomes

## 3. Recruitment, Selection & Placement

Recruitment: definition, factors affecting recruitment, sources, and processes, Selection: steps involved, tests, interviewing techniques, and placement, Induction & employee socialization

## 4. Training & Development

Training vs. Development: meaning, objectives, and key differences, Types of training and development methods (e.g., on-the-job, classroom, e-learning), Executive development programs and career planning

## 5. Performance Appraisal & Compensation

Performance Appraisal: meaning, objectives, methods, potential errors/biases in appraisal process, Compensation: meaning, objectives, structure, compensation strategies, job evaluation, incentives, fringe benefits

## **Suggested Readings:**

- 1. "Human Resource Management" by K. Aswathappa
- 2. "Human Resource Management" by V.S.P. Rao
- 3. "Essentials of Human Resource Management" by P. Subba Rao

## **Subject: Basics of Entrepreneurship**

## Course code: SOM/BBA/M.D-I/D-I – 103

**Course Objective:** The core objective of a "Basics of Entrepreneurship" course within a BBA program is to equip students with the fundamental knowledge and skills needed to understand, evaluate, and potentially launch their own ventures.

**Course Outcomes:** This includes fostering an entrepreneurial mindset, understanding the various aspects of starting and managing a business.

**Unit 1:** Introduction to Entrepreneurship Definition of Entrepreneur, Entrepreneurial Traits, and Entrepreneur vs. Manager, Entrepreneur vs. Entrepreneur. The Entrepreneurial decision process. Role of Entrepreneurship in Economic Development, Ethics and Social responsibility of Entrepreneurs. Opportunities for Entrepreneurs in India and abroad. Woman as Entrepreneur

- **Unit 2:** Creating and Starting the Venture Sources of new Ideas, Methods of generating ideas, creating problem solving, product planning and development process
- **Unit 3:** Financing and Managing the new venture Sources of capital, Record keeping, recruitment, motivating and leading teams, financial controls. Marketing and sales controls. E-commerce and Entrepreneurship, Internet advertising
- **Unit 4:** New venture Expansion Strategies and Issues Features and evaluation of joint ventures, acquisitions, merges, franchising. Public issues, rights issues, bonus issues and stock splits.
- Unit 5: Institutional support to Entrepreneurship Role of Directorate of Industries, District Industries, Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI)

## **Recommended Readings:**

- 1. "Entrepreneurship" by Robert Hisrich, Michael Peters, and Dean Shepherd:
- 2. "The Art of the Start" by Guy Kawasaki:
- 3. "The Lean Startup" by Eric Ries:

- 4. "The Innovator's Dilemma" by Clayton M. Christensen:
- 5. "Zero to One" by Peter Thiel:

## **Subject: Culture, Traditions and Moral Values**

## Course code: SOM/BBA/SEC\*/VAC- 104

**Course Objective:** The objective of this course is to introduce students to Ancient Indian Culture, Vedic Literature, and Indian Ayurveda. It aims to provide understanding of moral values and traditions.

#### **Course Outcomes**

- 1. Understand key concepts of culture, tradition, and morality.
- 2. Appreciate the richness and diversity of Vedic Literature .
- 3. Recognize the relevance of Indian Ayurveveda.

**UNIT 1 Indian Culture-**Four Purusharthas, Chaturvarn System, Ashram System, Gurukul Parampra : Education System

**UNIT 2 Vaidik Literature-** Samhitas, Upnishads, Vedangas : Shiksha (Education), Nirukta, Vyakarana (Grammar), Kalpa, Jyotish (Astrology), Chhand Shastra (Metres

UNIT 3- Exponents of Indian Ayurveda- Charaka, Susruta, Vagbhatta

UNIT 4- Aarsha Literature- Shrimad bhagvadgeeta, Bhartrihari's Nitishtakam

**UNIT 5: Moral Values:** Civic sense among responsible citizens, Moral values and basic responsibilities of a common man.

## **Suggested Readings:**

- 1. Pandey, Pandit Omprakash: History of Vaidik Sahitya
- 2. Scientific Authenticity of Samskaras: Uttar Pradesh Sanskrit Akademi, Lucknow
- 3. Sharma, Vishnu: Panchtantra, Hitopdesh, Mitralabh
- 4. Bhartrihari: Neetishatakam
- 5. Gairola Vachaspati: History of Vaidik Sahitya, Delhi Sahitya Academy
- 6. Pandey SangamLal: History of Indian Philosophy

## **Subject: Life Skills and Personality Development**

## Course code: SOM/BBA/VAC- 105

**Course Objective:** The course aims to provide in-depth information about life skills and personality development. It will help the learner gain a better understanding about those around.

#### **Course Outcomes**

- 1. Understand key concepts of career and professional Skills
- 2. Deal with Stress-management and enhance Development Capabilities
- 3. To Learn leadership qualities of a successful leader
  - **UNIT –1: Career and Professional Skills:** Listening Skills, Reading Skills, Writing Skills, Effective Resume preparation, Interview Skills, Group Discussion Skills, Exploring Career Opportunities, Psychometric Analysis and Mock Interview Sessions Team Skills: Cognitive and Non-Cognitive Skills, Presentation Skills, Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes Digital Skills: Computer skills, Digital Literacy and Social Media, Digital Ethics and Cyber Security.
  - **UNIT -2: Attitude and Motivation; Attitude:** Concept, Significance, Factors affecting attitudes, Positive attitude Advantages, Negative attitude- Disadvantages, Ways to develop positive attitude, Difference between personalities having positive and negative attitude. Motivation: Concept, Significance, Internal and external motives Importance of self- motivation, Factors leading to de-motivation, Maslow's Need Hierarchy Theory of Motivation
  - UNIT 3: Stress-management and Development of Capabilities; Development of will power, imagination through yogic lifestyle- Development of thinking, emotion control and discipline of mind through Pranayama- Improvement of memory through meditation-Stress: meaning, causes, and effects of stress in life management- Stress: psychophysical mechanism, management of stress through Yoga.
  - **UNIT -4: Other Aspects of Personality Development**; Body language Problem-solving Conflict and Stress Management Decision-making skills Leadership and qualities of a successful leader Character-building Team-work Time management Work ethics Good manners and etiquette.
  - **UNIT 5: Health and Hygiene**; Health and Hygiene- Meaning and significance for Healthy Life, Exercise and Nutrition and Immunity. Obesity- Meaning, Types and its Hazards. Physical Fitness and Health Related Physical Fitness- Concept, Components and Tests, Adventure Sports.

## **Suggested Readings:**

- 1. Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017.
- 2. Ghosh, Shantikumar. 2004. Universal Values. Kolkata: The Ramakrishna Mission
- 3. Larry James, "The First Book of Life Skills"; First Edition, Embassy Books, 2016.
- 4. Mulligan J: The personal Management (handbook)
- 5. Patra, Avinash. 2012. The Spiritual Life and Culture of India. London: OxfordUniversity Press.
- 6. R.D. Sharma (1979), "Health and Physical Education" Gupta Prakashan, NewDelhi.
- 7. Shiv Khera, "You Can Win", Macmillan Books, New York, 2003.

## Fist Year-Semester II

**Subject: Principles and Practices of Management** 

Course Code: SOM/BBA/DSC -201

**COURSE OBJECTIVES-**The general objective of this course is to provide a broad and integrative introduction to the theories and practice of management. In particular, the course focuses on the basic areas of the management process and functions from an organizational viewpoint. The course also attempts to enable students to understand the role, challenges, and opportunities of management in contributing to the successful operations and performance of organizations. Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances. Examination of management theory and provide opportunities for application of these ideas in real world situations.

#### **COURSE OUTCOMES**

- 1. Analyze effective application of knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
- 2. Understand the complexities associated with management in the organizations and integrate the learning in handling these complexities.
- 3. Assess global situation, including opportunities and threats that will impact management of an organization
- 4. Students can integrate management principles into management practices.
- 5. Assess managerial practices and choices relative to ethical principles and standards.

**UNIT - I: INTRODUCTION TO MANAGEMENT** – Meaning, definition, concept, scope and principles of management; Evolution of management thought -Management theories- classical,

behaviour, system, contingency and contemporary perspectives on management. Management art or science and management as profession. Process and levels of Management. Introduction to Functions (POSDCORB) of Management.

- **UNIT II: PLANNING IMPORTANCE –** Planning Importance, objectives, process, policies and procedures, types of planning, Decision making Process of decision making, Types of decision, Problems involved in decision making.
- **UNIT III: ORGANIZING** –Meaning, importance, principles of organizing, span of management, Patterns of organization— formal and informal organizations, Common organizational structures; departmentalization, Authority, delegation, centralization and decentralization, Responsibility line and staff relationship.
- **UNIT IV: STAFFING** —Sources of recruitment, Selection process, Training, Directing, Controlling Meaning and importance, Function, span of control, Process and types of Control, Motivation, Co-ordination Need and types and techniques of co-ordination— Distinction between coordination and co-operation—Requisites for excellent co- ordination— Systems Approaches and co-ordination.
- **UNIT V: EMERGING ISSUES IN MANAGEMENT** Total Quality management, Technology Management, Talent and Knowledge Management, Leadership, Organizational change and Development, Corporate Social responsibility.

#### SUGGESTED BOOKS

- 1. Robbins, S. P., & DeCenzo, A. D. Fundamentals of Management. NewDelhi: Pearson Education
- 2. Harold Koontz & Heinj Weihrich, Essentials of Management, TataMcGraw- Hill Education, New Delhi.
- 3. T. Ramasamy, Principles of Management, HimalayaPublishing House, Mumbai.
- 4. L.M. Prasad, Principle and Practice of Management, Sultan Chandand Sons.
- 5. P. C. Tripathi & P. N. Reddy, Principles of Management, Tata McGraw-Hill Education, New Delhi.
- 6. Singh, "Principles and Practices of Management and OrganizationalBehaviour, Sage Publication.
- 7. P Subba Rao, "Principles of Management, Himalaya Publishig House.
- 8. Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications.

**Subject: Financial Management** 

Course Code: SOM/BBA/DSC (M1)- 202

**Course Objective:** This course aims to equip students with the conceptual foundations and practical applications of financial management. It focuses on the role of finance in decision-making, the principles of time value of money, capital structure, investment appraisal, dividend policy, leverage, and working capital management.

## **Course Outcomes:**

- 1. Understand the nature, scope, and objectives of financial management and its role in modern organizations.
- 2. Apply the concept of time value of money in various financial decision-making situations.
- 3. Analyze cost of capital and capital structure decisions using theoretical and practical approaches.
- 4. Evaluate investment proposals using capital budgeting techniques and understand dividend policy implications.
- 5. Assess leverage impacts and perform EBIT–EPS analysis for capital structure choices.
- 6. Manage working capital effectively and develop sound financial plans.

## **Unit 1: Introduction to Financial Management & Time Value of Money**

Nature, scope, and objectives of financial management, Role of finance manager in modern organizations, Goals of financial management – Profit vs. Wealth maximization, Concept of time value of money – Present value (PV) and future value (FV), Compounding and discounting techniques, annuities, perpetuities, Applications in decision-making: loan amortization, investment appraisals

## **Unit 2: Cost of Capital & Capital Structure Decisions**

Meaning and significance of cost of capital, Measurement of cost for debt, equity, preference shares, retained earnings, Weighted Average Cost of Capital (WACC), Capital structure theories – Net Income, Net Operating Income, Modigliani-Miller, and Trade-off theory, Factors influencing capital structure decisions

## **Unit 3: Capital Budgeting Techniques & Dividend Policy**

Investment appraisal methods – Payback, ARR, NPV, IRR, PI, Risk analysis in capital budgeting – Sensitivity, scenario, and simulation analysis, Dividend theories – Walter, Gordon, MM hypothesis, Dividend policy decisions – Stable vs. variable dividend policy, stock dividends

## **Unit 4: Leverage & EBIT-EPS Analysis**

Operating leverage, financial leverage, and combined leverage, Break-even analysis and margin of safety, EBIT-EPS analysis for capital structure decisions.

## **Unit 5: Working Capital Management & Financial Planning**

Concept, importance, and components of working capital, Determinants of working capital needs. Techniques for cash, receivables, and inventory management, Working capital financing – Short-term sources, Financial planning – Meaning, objectives, and process

## **Recommended Readings:**

- 1. Khan, M. Y., & Jain, P. K. *Financial Management: Text, Problems and Cases*. McGraw-Hill Education.
- 2. Pandey, I. M. *Financial Management*. Vikas Publishing House.
- 3. Brigham, E. F., & Ehrhardt, M. C. *Financial Management: Theory and Practice*. Cengage Learning.

## **Subject: Consumer Behaviour**

## Course code: SOM/BBA/DSC (M2)- 202

**Course Objective-**The course of Consumer behaviour equips students with the basic knowledge about the issues and dimensions of consumer behaviour and with the skill and ability to analyse consumer information and develop consumer behaviour oriented marketing strategies.

#### **Course Outcomes**

- 1. Understand Importance of consumer behavior in decision making
- 2. Understand different theories to learn consumer behaviour
- **3.** Group Dynamics & consumer reference groups
- **4.** Consumer Decision making process

**UNIT** – 1: Consumer Behaviour: Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer

research, consumer behaviour- interdisciplinary approach. Introduction to 'Industrial Buying Behaviour, Market Segmentation and segmentation profile.

**UNIT -2:** Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement.

**UNIT-3:** Personality & Consumer Behaviour: Importance of personality, theories of personality, Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self images; Role of self-consciousness.

**UNIT** —4: Group Dynamics & consumer reference groups: Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups. Social Class & Consumer behavior, Determinants of social class, measuring & characteristics of social class. Culture & Consumer Behaviour, Characteristics of culture, core values held by society & their influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences..

**UNIT -5:** Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process. Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision.

#### **Suggested Readings:**

- 1. Leon G. Schiffman & Leslie L. Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition 2. Solomon, M.R.: Consumer Behaviour Buying, Having, and Being, Pearson Prentice Hall.
- 2. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
- **3.** Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour Building Marketing Strategy, Tata McGraw Hill.
- **4.** Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour Building Marketing Strategy, Tata McGraw Hill.
- **5.** Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson.

**Subject: Counselling Skills for Managers** 

Course code: SOM/BBA/DSC (M3)- 202

Aim of this Course: The main aim of a Counseling Skills for Managers course is to equip managers with the tools and techniques to effectively support their team members, fostering a

positive and productive work environment. This involves developing skills in communication, active listening, empathy, and conflict resolution to address employee needs and performance issues.

**Learning Outcomes:** The course seeks to enhance managers' ability to guide, motivate, and help employees navigate challenges, promoting both individual growth and organizational success.

**UNIT-I:** Emergence and Growth of Counseling Services. Counseling as a discipline, Basic Principles for schools, for community agencies, Goals of counseling, Community and Mental Health agencies.

**UNIT-II:** Individual Counseling- Theories of Counseling, Psychoanalytic Theory, Individual Psychology, Behavioural Analysis, Assessing Client's Problems, Counseling Process, Counseling skills, Solution, application and termination.

**UNIT-III:**Counselor"s Attitudes. Skills of Counseling. Counseling Strategies. Counseling Therapies-Insight Oriented Therapy, Behaviour Therapy, Reality Therapy, Transactional Analysis, Counseling Process, Counseling skills, Solution, application and termination.

**UNIT-IV:** Group Techniques for Counselors-Definitions, Group Guidance, Group counseling, T-Group, Sensitivity Group, Task Groups, Group counseling Theoretical considerations.

**UNIT-V:** Role of Counseling in Understanding of Low Productivity of Indian Workers. Need of Counseling Cell in the Organization, Counseling for career planning and decision making, Application of Counseling to Organizational Situations with a focus on Performance Counseling.

**Teaching Methods/ Activities-** Classrooms lecture, tutorials, Group discussion& Seminar etc. **Suggested Readings**:

- (1) Corner L S, Guide Hackney H The Professional Counselor"s Process to Helping
- (2) McLennan, Nigel -Counseling for Managers
- (3) Moursund J The Process of Counseling and Therapy
- (4) Robert L.Gibson, M.H.Mitchell -Introduction to Counseling and Guidance
- (5) Janase -Interpersonal Skills in Business
- (6) Munra C A -Counseling-A Skills Approach
- (7) Lussiar -Humans Relations in Organizations

## **Subject: Family Business Management**

## Course Code: SOM/BBA/M.D-II/I.D-II-203

**AIM OF THIS COURSE:** The aim of a Family Business Management course is to equip individuals with the knowledge and skills necessary to effectively manage and grow family-owned businesses, ensuring their long-term sustainability and success. These courses focus on developing a comprehensive understanding of business principles, as well as the unique challenges and opportunities presented by family dynamics, succession planning, and intergenerational transitions.

**LEARNING OUTCOMES:** On successful completion of the course, the Students will be able to:

- 1. Describe and demonstrate the knowledge of the various issues and aspects relating to Family enterprises.
- 2. Understand, classify and explain Family Business enterprises along-with the MSMEs development framework available in India including Start-Up India and Make in India initiative.
- 3. Understand and apply the knowledge of Detailed Project Report (DPR/Business Plan), Operational concepts and Family Business models to resolve issues relating to starting, managing and governance of Family Business enterprises.

**UNIT-I:** Defining family business; Why family businesses are special, Understanding Family Businesses, What constitutes a family business?, The Unique Nature of Family Business and its characteristics, Understanding the Family Business Dynamics: people, systems & growing complexity, Handling Family Business Conflicts, Issues relating to the compensation.

**UNIT-II:** The family s relationship with the business: developing a strategic vision & building teamwork, The next generation: Human resource management and leadership perspective, Getting help: making the most of outside resources.

**UNIT-III:** Professionalizing the boardroom: the role of balanced board of directors, Cousin companies: family governance in multigenerational family firms, The Three Circle Model of Family business, Governance of Family Firms, Role and Significance of the Family Council

**UNIT-IV:** Succession Issues in Family Business, Understanding the Profile of a Successful Successors, Succession Planning: Managing succession: the leadership challenge,

**UNIT-V:** Building financial security and relinquishing control, Wealth management: family offices and philanthropy.

#### TEACHING METHODS/ACTIVITIES

Classrooms lecture, tutorials, Group discussion, Seminar, & field work etc.

## **Suggested Readings:**

- 1. Peter Leach, Family Business
- 2. Jain, Rajesh, Chains that Liberate: Governance of Family Firms, Macmillan India Ltd.

## **Subject: Communication Skills**

## Source Code: SOM/BBA/VAC-204

## **Course Objective:**

- 1. To understand the significance of effective communication in professional contexts.
- 2. To develop competent presentation strategies.
- 3. To enhance vocabulary and skills for writing professional documents such as business and reports.
- 4. To acquire critical thinking and problem solving abilities through group discussions

#### **Course Outcomes:**

- 1. Explain the barriers of professional communication.
- 2. Acquire effective presentation and interpersonal skills.
- 3. Learn techniques to draft business correspondence and technical proposals.
- 4. Competent participation in discussions and interviews through appropriate communication strategies.

**Unit1- Business Communication-** Meaning, Features and Functions, Model of Communication process, Channels of communication-Formal vs Informal, Factors responsible for the grapevine phenomenon, effective use of the grapevine.

**Unit2- Process of Communication-** Barriers and Gateways in Business Communication, Dimensions of communication, Communication and customer care.

**Unit3- Business Correspondence-** Essentials of effective correspondence, Planning the letter, Different types of letters, sale letters, goodwill letters, notices, circulars and orders, Application for employment, Modern Office Communication Techniques.

**Unit4- Oral Communication-** Public Speaking, Body Language, Presentation and Interviews, Presentation of Reports, Sales Plans, Leading and Participation in Meetings and Conferences.

**Unit4- Report Writings-** Business Reports- Structure, Techniques of report writing, Styles of Report Writing, Proposal Writing, Types of proposal, Periodical publications for internal circulation.

#### **Suggested Readings**

- 1. Sharma -Business Correspondence and Report writing
- 2. Monipally -The Craft of Business Communication

- 3. Herta and Murthy
- 4. Lesikar and Pettit
- 5. Treece M

- -Effective Business Communication
- -Business Communication
- Successful Business Communication

## **Subject: Understanding and Connecting with Environment**

Course Code: SOM/BBA/VAC-205

**Course Objective-** To enable the students to acquire the basic knowledge of environmental Science.

#### **Course Outcomes**

After completion of the course, learners will be able to:

- 1. Understand the scope and importance of multidisciplinary nature of environmental science and sustainability
- 2. Understand the meaning and concept of renewable and non-renewable resources
- 3. Understand the levels of biodiversity and threats to biodiversity. They will also learn the types of environmental pollution and assess the steps to overcome them.
- **4.** Examine the various policies and practices adopted by the Government to protect the environment of the nation
  - **UNIT -1:** Understanding of Environment (i) Definition, scope and importance of Environment, Multidisciplinary nature of Environmental Sciences (ii) Understanding of Ecology and Ecosystems, Ecological Succession and Ecosystem Services (iii) Energy flow in an Ecosystem; Food Chain, Food Web and Ecological Pyramids (iv) Human interaction with its Environment.
  - **UNIT 2:** Natural Resources and Biodiversity Conservation (i) Basic concept, types and values of Natural Resources (ii) Resource Consumption, Restoration and Conservation Practices and Sustainable Development (iii) Concept, values and distribution of Biodiversity and its linkages with culture, health and people (iv) Threats to Biodiversity and Biodiversity conservation
  - **UNIT -3:** Global Environmental issues (i) Environmental Pollution and Waste Management (ii) Climate Change, Green House Effect and Global Warming (iii) Radiations, Nuclear and Technological Hazards (iv) Population Growth, Disaster, Pandemic and Human Health Risks
  - **UNIT 4:** Environment and Society (i) Origin and Evolution of Human; Social, Cultural and Religious Structure and values of Environment (ii) Traditional Wisdom, Indigenous/traditional Communities and Livelihood Security, Industrial Society, Modernization and Adaptations to Natural and Anthropogenic variations

**UNIT-5:** Environmental Movements, Environmental Ethics and Legislations, Connecting human society with conservation and management of water, energy, biodiversity, culture and heritage and waste management

## **Suggested Readings:**

- 1. World Commission on Environment and Development. 1987.Our Common Future. Oxford University Press
- 2. Ramakrishnan, P.S., Purohit, A.N., Saxena, K.G., Rao, K.S., Maikhuri, R. K. 1996. Conservation and Management of Biological Resources in Himalaya. Oxford & IBH Publishing Co. Pvt. Ltd. New Delhi
- 3. Khanduri, I., Pandey, M., Maikhuri, R. 2006. Environment and Ecology, Trans media Publication Srinagar Garhwal
- 4. Pepper, I. L., Gerba, C. P. & Brusseau, M. L. 2011. Environmental and PollutionScience. Academic Press.
- 5. Paryavaran Mitra. Explore, Discover, Think, Act. 2011. Centre for Environmental Education.P.D. Sharma, 2012 Ecology and Environment. Rastogi Publication