

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**ACADEMIC YEARS 2022-2023**  
**COURSE – B.B.A.**

**NEP 2020 SYLLABUS**

**SUBJECT: MANAGEMENT PRINCIPLES & PRACTICE**

**SEMESTER: I SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>SEP 2022</b>	<b>II</b>	<b>MODULE-1: INTRODUCTION TO MANAGEMENT</b> Introduction –Meaning, Evolution of management thought, Pre-Scientific Management Era, Classical Management Era, Neo-Classical Management Era, Modern Management Era;	<b>VSK</b>
	<b>III</b>	Nature and Characteristics of Management - Scope and Functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.	
	<b>IV</b>	<b>MODULE-2: PLANNING AND DECISION MAKING</b> Nature, Importance and Purpose of Planning - Planning Process; Objectives; Types of plans (Meaning only);	
<b>OCT 2022</b>	<b>I</b>	Decision making- Importance and steps; MBO and MBE (Meaning only)	
	<b>II</b>	<b>MODULE -3: ORGANIZING AND STAFFING</b> Nature and purpose of Organization; Principles of Organizing;;	
	<b>III</b>	Centralization vs Decentralization of Authority and Responsibility, Span of Control; Nature and importance of Staffing	
	<b>IV</b>	Delegation of Authority; Types of Organization - Departmentation, Committees	
<b>NOV 2022</b>	<b>I</b>	<b>MODULE-4: DIRECTING AND COMMUNICATING</b> Meaning and Nature of Direction, Principles of Direction; Communication - Meaning and Importance, Communication Process, Barriers to Communication, Steps to overcome barriers, Types of Communication;	
	<b>II</b>	Motivation theories – Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's X and Y theory. Leadership – Meaning, Formal and Informal Leadership, Characteristics of Leadership;	

	<b>III</b>	Leadership Styles – Autocratic Style, Democratic Style, Participative Style, Laissez Faire Leadership Styles, Transition Leadership, Charismatic Leadership Style.	
	<b>IV</b>	<b>MODULE-5: COORDINATING AND CONTROLLING</b> Coordination–Meaning, Importance and Principles.	

<b>DEC 2022</b>	<b>I</b>	Controlling-Meaning and steps in controlling, Essentials of Effective Control system, Techniques of Control (in brief).	
	<b>II</b>	<b>MODULE-6: BUSINESS SOCIAL RESPONSIBILITY ANDMANAGERIAL ETHICS</b> Business Social Responsibility - Meaning, Arguments for and against Business Social Responsibility;	
	<b>III</b>	Managerial Ethics – Meaning - Importance of Ethics in Business, Factors that determine Ethical or Unethical behaviour.	
	<b>IV</b>	Green management -Meaning, Green Management Actions; <b>Revision</b>	

**SUBJECT: FUNDAMENTALS OF ACCOUNTING**

**SEMESTER: I SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>SEP 2022</b>	<b>II</b>	MODULE 1: INTRODUCTION TO FINANCIAL ACCOUNTING- meaning, definition, objectives, functions, significance, users of accounting information, limitations, Accounting cycle. Accounting Principles, Concepts and Conventions, Accounting	<b>RSG</b>
	<b>III</b>	Accounting Standards- objectives- significance of accounting standards. List of Indian Accounting Standards.(INDAS).	
	<b>IV</b>	Module -2:Accounting Process- Meaning of Double entry system – Process of Accounting – Kinds of Accounts – Rules- Transaction Analysis – Journal	

<b>OCT 2022</b>	<b>I</b>	Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance. (Practical Problems).	
	<b>II</b>	MODULE 3: SUBSIDIARY BOOKS- Meaning – Significance – Types of Subsidiary Books – Preparation of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book.	
	<b>III</b>	Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book, and Petty Cash Book -Problems.	
	<b>IV</b>	Bank Reconciliation - meaning, causes of differences, importance, preparation and presentation of BRS (Practical Problems).	
<b>NOV 2022</b>	<b>I</b>	MODULE 4: FINANCIAL ACCOUNTS OF PROPRIETARY CONCERN- special adjustments like depreciation, outstanding expenses and prepaid expenses, outstanding incomes and incomes received in advance	
	<b>II</b>	provision for doubtful debts, interest on drawings and interest on capital.	
	<b>III</b>	Problems on TRIAL BALANCE, FINAL ACCOUNTS OF PROPRIETARY CONCERN	
	<b>IV</b>	MODULE 5: COMPUTERISED ACCOUNTING Introduction-Meaning of accounting software, types accounting software	
<b>DEC 2022</b>	<b>I</b>	Accounting software Tally-Meaning of Tally software – Features – Advantages. Creating a New Company, Basic Currency information, other information, Company features and Inventory features. Configuring Tally - General Configuration, Numerical symbols accounts /inventory info – master configuration -voucher entry configuration.	
	<b>II</b>	Working in Tally: Groups, Ledgers, writing voucher, different types of vouchers, voucher entry Problem on Voucher entry – Generating Basic Reports in Tally-Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal register, Statement of Accounts, Trading and profit account and Balance Sheet.	
	<b>III</b>	Accounts books- Cash Book, Bank Books, Ledger Accounts,	
	<b>IV</b>	Group Summary, Journal Register, Statement of Accounts and Balance Sheet.	
<b>JAN</b>	<b>I</b>	Journalizing (Practical Problems); Ledger (Practical Problems),	

<b>2023</b>	<b>II</b>	petty cashbook (Practical Problems); BRS (Practical Problems).
	<b>III</b>	Preparation of Profit and Loss Account and Balance Sheet
	<b>IV</b>	Revision

**SUBJECT: MARKETING MANAGEMENT**

**SEMESTER: I SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>SEP 2022</b>	<b>II</b>	MODULE 1: INTRODUCTION TO MARKETING Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing.	<b>KSMD</b>
	<b>III</b>	Recent trends in Marketing-E- business, Tele-marketing, M- Business, Green Marketing, Relationship Marketing, Concept Marketing,	
	<b>IV</b>	Digital Marketing, social media marketing and E-tailing (Meaning only).	
<b>OCT 2022</b>	<b>I</b>	MODULE 2: MARKETING ENVIRONMENT Internal environment, and External environment	
	<b>II</b>	Microenvironment – The company, suppliers, marketing intermediaries' competitors, public and customers; Macro Environment- Demographic, Economic,	
	<b>IV</b>	Natural, Technological, Political, Legal, Socio-Cultural Environment.	
<b>NOV 2022</b>	<b>I</b>	MODULE 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR Meaning and Definition	
	<b>II</b>	Bases of Market Segmentation, Requisites of Sound Market Segmentation	
	<b>III</b>	Consumer Behaviour - Factors influencing Consumer Behaviour;	
	<b>IV</b>	Buying Decision Process	
<b>DEC 2022</b>	<b>I</b>	MODULE 4: MARKETING MIX Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion	
	<b>II</b>	Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labelling,	
	<b>III</b>	Pricing – Objectives, Factors influencing Pricing	

		Policy, Methods of Pricing;	
	<b>IV</b>	Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels.	
<b>JAN 2023</b>	<b>I</b>	Promotion- Advertisement, Sales promotion	
	<b>II</b>	Public Relations, Publicity, Personnel Selling	
	<b>III</b>	MODULE 5: SERVICES MARKETING Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).	
	<b>IV</b>	<b>Revision</b>	

**[B.COM OPEN ELECTIVE COURSE]**

**SUBJECT: PERSONAL FINANCE & PLANNING**

**SEMESTER: I BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>OCT 2022</b>	<b>I</b>	Module 1: Introduction to Financial Planning- Financial goals, steps in financial planning, time value of money, personal loans, education loan, car loan & home loan schemes.	<b>LMR, CHL, SS</b>
	<b>II</b>	Introduction to savings, benefits of savings, management of spending & financial discipline.	
	<b>III</b>	Module 2: Investment Planning- Meaning, process and objectives of investment, Concept and measurement of return & risk, Types of return: Income and capital appreciation	
	<b>IV</b>	Different investment avenues: Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Insurance Schemes, Provident Fund, Pension loans	
<b>NOV 2022</b>	<b>I</b>	Mutual fund, Commodities, Foreign currency, Real estate, Paintings and Antiques, Gold and Bullion, Chits and Nidhi, Exchange Traded Funds (ETF).	
	<b>II</b>	Module 3: Personal Tax Planning- Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals U/s 80C, 80CCC,	
	<b>III</b>	deductions available UNDER 80CCD, 80D, 80DD, 80TTA, 80 U) from Gross Total Income (Theory Only). Tax avoidance versus tax evasion.	
	<b>IV</b>	Module 4: Retirement Planning- Retirement	

		Planning Goals, Process of retirement planning, Pension plans available in India, New Pension Scheme,	
<b>DEC 2022</b>	<b>I</b>	Provident Fund: Employee Provident Fund (EPF) and Public Provident Fund (PPF).	
	<b>II</b>	Deductions available under the Income Tax Act, 1961 for retirement plans. (Theory Only)	
	<b>III</b>	<b>Revision</b>	

## NEP 2020 SYLLABUS

**SUBJECT: COST ACCOUNTING**

**SEMESTER: III SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>NOV 2022</b>	<b>I</b>	UNIT 1: INTRODUCTION TO COST ACCOUNTING Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting;	<b>RSG</b>
	<b>II</b>	Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Centres; Cost Reduction and Cost Control; Limitations of Cost Accounting;	
	<b>III</b>	UNIT 2: MATERIALS COST Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material. Materials control: Technique of Inventory Control- Problems on Level setting and EOQ	
	<b>IV</b>	Procurement: Procedure for procurement of materials and documentation involved in procurement of materials	
<b>DEC 2022</b>	<b>I</b>	preparation of Stores Ledger/ Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Methods- problems	
	<b>II</b>	Module No. 3: Labour Cost- Labour Cost: Meaning and Types of labour cost –Attendance procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover	

	<b>III</b>	Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system –problems based on calculation of wages and earnings only.
	<b>IV</b>	UNIT 4: OVERHEADS-Meaning and Classification of Overheads; Accounting and Control of Manufacturing

<b>JAN 2023</b>	<b>I</b>	Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads;
	<b>II</b>	Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method);
	<b>III</b>	Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate.
	<b>IV</b>	Module No. 5: Cost Sheet - Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet.
<b>FEB 2023</b>	<b>I</b>	Problems on Cost Sheet, Tenders and Quotations.
	<b>II</b>	Problems on Cost Sheet, Tenders and Quotations
	<b>III</b>	Problems on Cost Sheet, Tenders and Quotations
	<b>IV</b>	REVISION

**SUBJECT: ORGANIZATION BEHAVIOUR**

**SEMESTER: III SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>NOV 2022</b>	<b>I</b>	<b>Module No. 1: Organizational Behaviour and Foundations Of Individual Behaviour</b> Organization Behaviour– Meaning, Definition of OB, Importance of OB, Foundations of OB	<b>KSMD</b>
	<b>II</b>	Individual behaviour - Personal Factors, Environmental Factors, organization systems and resources.	
	<b>III</b>	Personality-Meaning, Determinants and Traits of Personality	
	<b>IV</b>	Perception- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.	
<b>DEC 2022</b>	<b>I</b>	<b>Module No. 2: Group and Team Dynamics:</b> Group Dynamics-Meaning, Types of Group, Development of Groups- Stages of Group	

		Development, Determinants of Group Behaviour.
	<b>II</b>	Team Dynamics- Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.
	<b>III</b>	<b>Module No. 3: Change Management-</b> Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change
	<b>IV</b>	Resistance to Change, Overcoming Resistance to Change.
<b>JAN 2023</b>	<b>I</b>	<b>Module No. 4: Organizational Development-</b> Organizational Development: Meaning and Nature of Organizational Development (OD)
	<b>II</b>	Process of Organizational Development: Overview of Entering and Contracting
	<b>III</b>	Diagnosing: Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).
	<b>IV</b>	<b>Module No. 5: OD Interventions:</b> How to Design Effective Interventions,

<b>FEB 2023</b>	<b>I</b>	Overview of OD interventions - Human Process Interventions, Techno Structural Interventions,	
	<b>II</b>	HRM Interventions and Strategic Change Interventions,	
	<b>III</b>	Conditions for optimal success of OD.	
	<b>IV</b>	<b>REVISION</b>	

**SUBJECT: STATISTICS FOR BUSINESS DECISIONS**

**SEMESTER: III SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>NOV2022</b>	<b>I</b>	<b>UNIT 1: INTRODUCTION TO STATISTICS:</b> Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts).	<b>SS</b>
	<b>II</b>	Classification: Meaning, and Methods of Classification of Data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation.	
	<b>III</b>	Diagrammatic Presentation: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.	



DEC2022	I	<b>UNIT 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION</b> <b>Arithmetic Mean:</b> Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series-Problems using Direct Method only.	
	II	<b>Median:</b> Calculation of Median for Individual, Discrete and Continuous Series.	
	III	<b>Mode:</b> Calculation of Mode for Individual, Discrete and Continuous Series using Inspection Method only (Excluding problems using Grouping Tables),	
	IV	Empirical relation between Mean, Median and Mode	
JAN2023	I	<b>UNIT 5: TIME SERIES ANALYSIS:</b> Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.	
	II	Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.	
	III	<b>UNIT 3: MEASURES OF DISPERSION AND SKEWNESS: Measures of Dispersion:</b> Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems	
	IV	<b>Measures of Skewness:</b> Calculation of Karl Pearson's Co-efficient of Skewness (Uni-modal) – Problems	
FEB 2023	I	<b>UNIT 3: CORRELATION AND REGRESSION ANALYSIS:</b> Correlation Analysis- Meaning, Types of Correlation, Calculation of Karl Pearson's coefficient of Correlation	
	II	Problems using Direct Method only, Probable error.	
	III	Regression Analysis - Obtaining the Regression coefficients, Formulating Regression Equations and Estimations.	
	IV	<b>REVISION</b>	

**SUBJECT: FINANCIAL EDUCATION & INVESTMENT AWARENESS [SEC]****SEMESTER: III SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>DEC 2022</b>	<b>I</b>	<b>Module 1: Foundation For Foundation:</b> money and its need, meaning and need for financial planning; life goals and financial goals of an individual; format of a sample financial plan for a young adult	<b>VSK, KJV, KS</b>
	<b>II</b>	Time value of money: meaning, need, concepts of compounding-simple and compound interest and discounting-present value of single cash inflow, series of cash inflow, annuity, perpetuity- problem	
	<b>III</b>	Valuation of securities: meaning need for valuation of securities, valuation of fixed income securities-debentures and preference shares, valuation of equity shares, dividend capitalization approach, earnings capitalization approach-problems	
	<b>IV</b>	<b>Module 2: Investment Avenues –</b> introduction of investment: meaning, need essentials of investment; investment and speculation, basic investment, diversification-need for diversification	
<b>JAN 2023</b>	<b>I</b>	Investment avenues for a common investor: bank deposits; corporate securities- equity shares, preference shares, debentures, bonds company deposit; post office savings schemes, government securities, real estate, gold and bullion	
	<b>II</b>	Chit and Nidhi companies, life insurance, retirement and pension plans-national pension system, Atal pension yojana etc. (features if all investment avenues with income tax benefits); risk and return relationship (theory only)	
	<b>III</b>	Stock markets: primary market and secondary market, stock exchanges, stock exchanges operations-trading and settlement, Demat account, depository and depository participants; investor protection	
	<b>IV</b>	<b>Module 3: Mutual Funds-</b> meaning and features; history, benefits & drawbacks	

		of investment in mutual fund; major fund houses in India and types of schemes and plans; SIP, STP SWP.
<b>FEB 2023</b>	<b>I</b>	Net asset value – simple problems
	<b>II</b>	<b>Practical lab hours-</b> module 1: spreadsheet modelling: IF function, SUM , AVERAGE, INDEX, MATCH AND VLOOKUP, RANK, SUM PRODCUT, MAX& MIN, Present Value, Future Value, Annuity, Perpetuity, Statistical functions in excel – through data analysis; preparation of financial plan
	<b>III</b>	Module 2: investment avenues: group presentations on investment avenues- (advantages, suitability and limitations)
	<b>IV</b>	Module 3: mutual funds- identification of fund houses in India, schemes and plans of each mutual fund house; demonstration of mutual fund fact sheet; nav on excel sheet

**SUBJECT: INDIAN CONSTITUTION [AECC]**

**SEMESTER: III SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>DEC 2022</b>	<b>I</b>	<b>Chapter – 1 Making Of Indian Constitution:</b> constituent assembly – composition, objectives, preamble and salient features of the Indian constitution.	<b>GJK</b>
	<b>II</b>	<b>Chapter-2 Fundamental Rights:</b> fundamental duties, directive principles	
	<b>III</b>	<b>Chapter-3 Union Government-</b> president, prime minister and council of ministers	
	<b>IV</b>	<b>Chapter-4 State Government- Governor,</b> chief minister and council of ministers	
<b>JAN 2023</b>	<b>I</b>	<b>Chapter-5 judiciary-</b> supreme court and high court; composition, powers and functions and judicial review	
	<b>II</b>	<b>Chapter-6 Electoral Process;</b> election commission-composition, powers and functions, electoral reforms	
	<b>III</b>	<b>Exercise:</b> department can debate on the role of constitution in the country’s development.	

		Students can empirically evidence the effectiveness of concept like – freedom, equality, justice, rights and duties by conduction surveys.
	<b>IV</b>	Provisions of constitution like working of election commission, art 246, 356 etc

**CBCS SYLLABUS 2019-20**

**SUBJECT: INCOME TAX - I**

**SEMESTER: V SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>NOV 2022</b>	<b>I</b>	<b>UNIT 1: INTRODUCTION TO INCOME TAX</b> Brief History of Indian Income Tax – Legal Frame Work – Types of Taxes - Cannons of Taxation	<b>RSG</b>
	<b>II</b>	Important Definitions: Assessment, Assessment Year, Previous Year (Including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income	
	<b>III</b>	(Including Scheme of Partial Integration – Theory only) – Scheme of Taxation. Meaning and Classification of Capital & Revenue. Income Tax Authorities: Powers & Functions of CBDT, CIT & A.O.	
	<b>IV</b>	<b>UNIT 2: EXEMPTED INCOMES</b> Introduction – Exempted Incomes u/s 10 - Restricted to Individual Assessee.	
<b>DEC 2022</b>	<b>I</b>	<b>UNIT 3: RESIDENTIAL STATUS</b> Determination of Residential Status of an individual & Incidence of Tax – Problems.	
	<b>II</b>	<b>Problems on</b> Residential Status of an individual & Incidence of Tax	
	<b>III</b>	<b>Problems on</b> Residential Status of an individual & Incidence of Tax	
	<b>IV</b>	<b>UNIT 4: INCOME FROM SALARY</b> Meaning – Definition – Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund – Profits in Lieu of Salary – Gratuity – Computation of Pension – Encashment of Earned leave – Compensation for Voluntary Retirement – Deductions from Salary u/s 16 – Problems on Income from Salary.	
<b>JAN 2023</b>	<b>I</b>	Problems on Income from Salary.	
	<b>II</b>	Problems on Income from Salary.	

	<b>III</b>	Problems on Income from Salary.
	<b>IV</b>	Problems on Income from Salary.
<b>FEB 2023</b>	<b>I</b>	<b>UNIT 5: INCOME FROM HOUSE PROPERTY</b> Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value.
	<b>II</b>	Problems on Income from House Property.
	<b>III</b>	Problems on Income from House Property.
	<b>IV</b>	<b>Revision</b>

**SUBJECT: BUSINESS REGULATIONS**

**SEMESTER: V SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>NOV 2022</b>	<b>I</b>	<b>UNIT 1: CONTRACT LAW Indian Contract Act 1872 – BUSINESS LAW</b> Definition of Contract, Classifications of the contract	<b>KSMD</b>
	<b>II</b>	Essentials of a Valid Contract,	
	<b>III</b>	Breach of Contract and Remedies for Breach of Contract	
<b>DEC 2022</b>	<b>I</b>	<b>UNIT 2: LAW OF SALE OF GOODS: Sale of Goods Act 1930 –</b> Definition of Contract of Sale, Essentials of Contract of Sale	
	<b>II</b>	Conditions and Warranties, Rights and Duties of the Buyer, Rights of Unpaid Seller	
	<b>III</b>	<b>UNIT 3: INFORMATION LAW: Rights to Information Act 2005 –</b> Objectives of RTI Act, Scope, Suo Motu Disclosure, Methods of seeking Information, Eligibility to obtain Information from Authorities under the Act.	
	<b>IV</b>	<b>Information Technology Act 2000 –</b> Objectives & Features of Information Technology Act 2000. Provisions - Digital & Electronic Signature, Offences and Penalties. Introduction to Cyber Crimes	
<b>JAN 2023</b>	<b>I</b>	<b>UNIT 4: COMPETITION AND CONSUMER LAWS: The Competition Act 2002 –</b> Objectives, Features and Components	

		of Competition Act, CCI, CAT, Offences and Penalties under Competition Act.	
	<b>II</b>	<b>Consumer Protection Act 1986</b> – Definitions of the terms: Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services	
	<b>III</b>	Consumer Redressal Agencies – District Forum, State Commission, National Commission.	
	<b>IV</b>	<b>UNIT 5: ECONOMIC AND ENVIRONMENTAL LAWS: WTO patent rules – Indian Patent Act, 1970</b> – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions	
<b>FEB 2023</b>	<b>I</b>	<b>FEMA ACT 1999</b> – Objectives of FEMA, Definition of important terms: Authorized Dealer. Currency, Foreign Currency, Foreign Exchange, Foreign Security, Directorate of Enforcement, Salient features of FEMA, Offences and Penalties	
	<b>II</b>	<b>Environment Protection Act 1986</b> – Objectives of the Act, Definitions of important terms: Environment, Environment Pollutant, Environment Pollution- Types; Hazardous Substance and Occupier	
	<b>III</b>	Global Warming, Causes for Ozone Layer Depletion Carbon Trade, Rules and Powers of Central Government to protect Environment in India.	
	<b>IV</b>	<b>Revision</b>	

**SUBJECT: INDIRECT TAXES**

**SEMESTER: V SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>NOV 2022</b>	<b>I</b>	<b>UNIT 1: BASICS OF TAXATION</b> Tax – Meaning and Types, Differences between Direct and Indirect Taxation, History of Indirect Taxation in India, Taxonomy of Indian Indirect Taxation	<b>VM</b>
	<b>II</b>	<b>UNIT 2: GOODS AND SERVICES TAX – FRAMEWORK AND DEFINITIONS</b> Introduction to Goods and Services Tax,	

		Constitutional Framework, Definitions, Orientation to CGST, SGST and IGST, Meaning & Scope and types of Supply. Exemptions from GST.
	<b>III</b>	<b>UNIT 3: TIME, PLACE AND VALUE OF SUPPLY:</b> Time of Supply – in case of Goods and in case of Services – Problems on ascertaining Time of Supply
	<b>IV</b>	Place of Supply – in case of Goods and in case of Services (both General and Specific services) – Problems on Identification of Place of Supply,
<b>DEC 2022</b>	<b>I</b>	Value of Supply-Meaning, Inclusions and Exclusions. Problems on Calculation of ‘Value of Supply’.
	<b>II</b>	<b>Problems on Time, Place and Value of supply</b>
	<b>III</b>	<b>Problems on Time, Place and Value of supply</b>
	<b>IV</b>	<b>Problems on Time, Place and Value of supply</b>
<b>JAN 2023</b>	<b>I</b>	<b>UNIT 4: GST LIABILITY, INPUT TAX CREDIT AND GST PROCEDURES</b> Rates of GST – Classification of Goods and Services and Rates based on Classification; Problems on Computation of GST Liability, Input
	<b>II</b>	Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on Calculation of Input Tax Credit and Net GST Liability, Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST
	<b>III</b>	Problems on Calculation of Input Tax Credit and Net GST Liability
	<b>IV</b>	Problems on Calculation of Input Tax Credit and Net GST Liability
<b>Feb 2023</b>	<b>I</b>	Problems on Calculation of Input Tax Credit and Net GST Liability
	<b>II</b>	<b>UNIT 5: CUSTOMS DUTY</b> Import and Export Procedures, Customs Duty – Meaning and Background, Types of Customs Duty, Valuation for Customs Duty. Calculation of Customs Duty Liability – Problems
	<b>III</b>	<b>Problems on Customs Duty</b>
	<b>IV</b>	<b>Problems on Customs Duty</b>
		<b>Revision</b>

**SUBJECT: INFORMATION TECHNOLOGY FOR BUSINESS – I**

**SEMESTER: V SEM BBA**

M O N T H	W E E K	PORTIONS COVERED	TEACHE RS HANDLI NG
NOV 2022	I	<b>UNIT 1: INFORMATION TECHNOLOGY AND INFORMATION SYSTEM:</b> Introduction to IT, Introduction to IS, Difference between IS and IT, Need for Information System, Information Systems in the Enterprise, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology)	S S
	I I	Business process and Knowledge process outsourcing), Managers and Activities in IS, Importance of Information systems in decision making and strategy building, Information systems and subsystems.	
	I I I	<b>UNIT 2: SUBSYSTEMS OF INFORMATION SYSTEM-</b> Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support Systems (DSS),	
	I V	Group Decision Support System (GDSS), Executive Information System (EIS), Expert System (ES)	
DEC 2022	I	Features, Process, advantages and Disadvantages, Role of these systems in Decision making process	
	I I	<b>UNIT 3: DATABASE MANAGEMENT SYSTEM</b> Introduction to Data and Information, Database, Types of Database models, Introduction to DBMS, Difference between file management systems and DBMS	
	I I I	Advantages and Disadvantages of DBMS, Data warehousing, Data mining	
	I V	Application of DBMS, Introduction to MS Access, Create Database, Create Table, Adding Data, Forms	



		in MS Access, Reports in MSAccess.	
<b>JAN 2023</b>	<b>I</b>	<b>UNIT 4: MICROSOFT EXCEL IN BUSINESS:</b> Introduction to MS Excel, features of MS Excel, Cell reference, Format cells, Data Validation, Protecting Sheets,	
	<b>I I</b>	Data Analysis in Excel: Sort, Filter, Conditional Formatting, Preparing Charts, Pivot Table,	
	<b>I I I</b>	What if Analysis(Goal Seek, Scenario manager), Financial Functions: NPV, PMT, PV, FV, Rate, IRR, DB, SLN, SYD	
	<b>I V</b>	Logical Functions: IF, AND, OR, Lookup Functions: V Lookup, H Lookup, Mathematical Functions, Text Functions.	
<b>FEB 2023</b>	<b>I</b>	<b>UNIT 5: RECENT TRENDS IN IT</b> Virtualization, Cloud computing, Grid Computing, Internet of Things, Green Marketing, Artificial Intelligence, Machine Learning.	
		<b>Revision</b>	

**SUBJECT: ADVANCED CORPORATE FINANCIAL MANAGEMENT**

**SEMESTER: V SEM BBA**

<b>M O N T H</b>	<b>W E E K</b>	<b>PORTIONS COVERED</b>	<b>TEACH ERS HANDLI NG</b>
<b>N O V  2 0 2 2</b>	<b>I</b>	<b>UNIT 1: INTRODUCTION AND FUNDAMENTAL TOOLS OFFINANCE</b> Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements	<b>K S M D</b>
	<b>I I</b>	DU PONT ANALYSIS; Time Value of Money, Compounding, Discounting, Annuity and Perpetuity;	
	<b>I I I</b>	Weighted Average Cost of Capital – CAPM based calculation. Beta –Un-levering and Re-levering	
	<b>I V</b>	<b>UNIT 2: CORPORATE VALUATION</b> Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted	

		Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.
<b>D E C  2 0 2 2</b>	<b>I</b>	Problems on Corporate Valuation
	<b>I I</b>	Problems on Corporate Valuation
	<b>I I I</b>	Problems on Corporate Valuation
	<b>I V</b>	<b>UNIT 3: VALUE BASED MANAGEMENT</b> Marakon Approach, Alcar Approach, McKinsey Approach, Stern- Stewart Approach (EVA Method) and BCG Approach.
<b>J A N  2 0 2 3</b>	<b>I</b>	Performance Measurement and Analysis. Balanced Scorecard.
	<b>I I</b>	<b>UNIT 4: CORPORATE RESTRUCTURING - I</b> Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.
	<b>I I I</b>	<b>UNIT 5: CORPORATE RESTRUCTURING - II</b> Mergers and Acquisitions – Meaning and differences, Reasons for Mergers, Types of Mergers,
	<b>I V</b>	Valuation of firms – Assets Approach, Market Price Approach & EPS Approach– Problems.
<b>F E B  2 0 2 3</b>	<b>I</b>	Problems on Corporate Restructuring – II
	<b>I I</b>	Problems on Corporate Restructuring – II
	<b>I I I</b>	Problems on Corporate Restructuring – II
	<b>I V</b>	<b>Revision</b>

**SUBJECT: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**SEMESTER: V SEM BBA**

<b>M O N T H</b>	<b>W E E K</b>	<b>PORTIONS COVERED</b>	<b>TEACH ERS HANDLI NG</b>
<b>N O V  2 0 2 2</b>	<b>I</b>	<b>UNIT 1: BASICS OF INVESTMENTS</b> Investments –Meaning, Differences between Investment, Trading and Speculation. Process of Making and Managing Investments, Investment Goals and Constraints.	<b>V S K</b>
	<b>I I</b>	<b>UNIT 2: INVESTMENT ALTERNATIVES</b> Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items.	
	<b>I I I</b>	<b>UNIT 3: STOCK SELECTION AND PORTFOLIO CONSTRUCTION</b> Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation	
	<b>I V</b>	Technical Analysis. Efficient Market Hypothesis	
<b>D E C  2 0 2 2</b>	<b>I</b>	Portfolio Construction Theories – Markowitz Theory,	
	<b>I I</b>	Sharpe’s Single Index Model,	
	<b>I I I</b>	Capital Asset Pricing Model, Arbitrage Pricing Theory.	
	<b>I V</b>	<b>UNIT 4: BONDS</b> Pricing of Bonds, Returns on Bonds,	
<b>J A N  2 0 2 3</b>	<b>I</b>	Risks associated with Bonds, Immunization Strategy	
	<b>I I</b>	Duration and Modified Duration, Bond Portfolio Construction	
	<b>I I I</b>	<b>UNIT 5: MUTUAL FUNDS-</b> Mutual Funds – Net Asset Value. Mutual Fund Returns – Dividend payment plan, Dividend Reinvestment Plan, Bonus Plan and Growth Plan	
	<b>I V</b>	Mutual Fund Evaluation – Sharpe’s Measure, Treynor’s Measure, Jensen’s Measure. <b>Revision</b>	

**SUBJECT: INDUSTRIAL RELATIONS AND EMPLOYEE LEGISLATION****SEMESTER: V SEM BBA**

<b>M O N T H</b>	<b>W E E K</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>N O V  2 0 2 2</b>	<b>I</b>	<b>UNIT 1: INTRODUCTION TO INDUSTRIAL RELATIONS</b> Background of Industrial Relations – Definition, Scope, Objectives, Factors affecting IR, Participants of IR, Importance of IR. System of IR in India. Historical Perspective & Post-Independence Period, Code of Discipline and Historical Initiatives for Harmonious IR.	<b>V S K</b>
	<b>I I</b>	International Labour Organization, Functions, Conventions & Ratification by Member-Nations, Participation & role of India.	
	<b>I I I</b>	<b>UNIT 2: INDUSTRIAL RELATIONS REGULATIONS.</b> Industrial Disputes Act, 1947 - Applicability, Coverage, Definitions with special reference to Industry, Workmen, Wages. Mechanisms for Resolution of Disputes - Conciliation, Arbitration, Adjudication	
	<b>I V</b>	Settlements - Bilateral & Tripartite, Strikes & Lockouts, Lay off, Retrenchment & Closures, Compensations, Protected Workmen, Unfair Labour Practices, Penal Provisions.	
<b>D E C  2 0 2 2</b>	<b>I</b>	Trade Union Act, 1926 - Historical Background, Definitions - Trade Disputes, Industry Formation & Registration of Trade Unions, Grounds for the Withdrawal and Cancellation of Registration, Union Structure, Rights and Responsibilities of TUs, Problems of Trade Unions, Employee Relations in IT Sector	
	<b>I I</b>	<b>UNIT 3: INDUSTRIAL CONFLICTS AND NEGOTIATIONS-</b> Conflict and Cooperation, Collective Bargaining:	

		Concept, Function and Process of Collective Bargaining, Collective Bargaining Practice in India.
	<b>I I I</b>	Techniques of Negotiation, Negotiation Process, Essential Skills for Negotiation, Workers Participation in Management
	<b>I V</b>	<b>UNIT 4: REGULATORY LEGISLATIONS</b> - Factories Act, 1948 - Objectives, Background, Applicability, Definitions, Licensing, Occupier – Duties & Responsibilities, Health & Safety- Preventive steps, Safety Measures, Hazardous & Dangerous Operations, Ambulance, Occupational Canters,
<b>J A N  2 0 2 3</b>	<b>I</b>	Welfare - Canteen, Crèches, Working hours, Weekly holidays, Overtime & Restrictions, Payment of Overtime Allowance, Leave with Wages, Accidents & Reporting, Enforcement Authority, Penal Provisions. Legal Compliances under the Act.
	<b>I I</b>	The Sexual Harassment of women at workplace [Prevention, Prohibition & Redressal] Act, 2013 - Background, Objectives, Applicability, Definitions, Duties of Employers, Compliant Redressal Process- Internal Compliant Committee, Roles & Responsibilities of the Committee, Procedure of conducting enquiry into the Compliant, Penal provisions.
	<b>I I I</b>	<b>Contract Labour (Regulation &amp; Abolition) Act, 1971</b> ; The inter- state Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 – Objectives, Applicability and Major Provisions of the Act.
	<b>I V</b>	<b>UNIT 5: SOCIAL SECURITY LEGISLATIONS</b> Basic Objectives and major provisions of the following Legislations: Employee Compensation Act 1923; Payment of Bonus Act, 1965; Employees’ State Insurance (ESI) Act, 1948; Maternity benefit Act, 1961. Revision

**SUBJECT: COMPENSATION AND PERFORMANCE MANAGEMENT**  
**SEMESTER: V SEM BBA**

M O N T H	W E E K	PORTIONS COVERED	TEACHER S HANDLIN G
N O V  2 0 2 2	I I	<b>UNIT 1: INTRODUCTION TO COMPENSATION MANAGEMENT</b> Compensation - Definition - Classification - Types - Wages, Salary, Benefits, DA, Consolidated Pay; Equity based programs, Commission, Reward, Remuneration, Bonus, Short term and Long term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP, Employer Benefits and Employer Costs for ESOP, Individual Retirement Account, Savings Incentive Match Plan for Employees	R S G
	I I I	Compensation Management- Compensation and Non-compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues, Compensation Management in Multi-National organizations	
	I V	Compensation Strategy: Organizational and External Factors Affecting Compensation Strategies, Compensation Strategies as an Integral Part of HRM, Compensation Policies	
D E C  2 0 2 2	I	<b>UNIT 2: JOB EVALUATION</b> Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor	
	I I	Method of Job Evaluation: Combining Point factor and Factor Comparison Methods, Job Evaluation Committee, Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements	
	I I I	<b>UNIT 3: WAGE AND SALARY ADMINISTRATION</b> Theories of Wages - Wage Structure - Wage Fixation - Wage Payment- Salary Administration.	
	I V	Difference between Salary and Wages - Basis for Compensation Fixation- Components of	

		Wages - Basic Wages - Overtime Wages - Dearness Allowance -	
J A N  2 0 2 3	I	Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various Labour Laws on Wages-Preparation of Pay Roll	
	I I	<b>UNIT 4: PERFORMANCE MANAGEMENT</b> Evolution of Performance Management, Definitions of Performance Management, Importance of Performance Management, Aims and Purpose of Performance Management,	
	I I I	Employee Engagement and Performance Management, Principles and Dimensions of Performance Management, Performance Appraisal Methods: Traditional Methods, Modern Methods,	

	IV	Performance Appraisal Feedback: Role, Types and Principles, Levels of Performance Feedback, 360-Degree Appraisal, Ethics in Performance Appraisal	
Feb 2023	I	<b>UNIT 5: ISSUES IN PERFORMANCE MANAGEMENT</b> Team Performance Management, Performance Management and Learning Organizations, Performance Management and Virtual Teams,	
	II	Role of Line Managers in Performance Management, Performance Management and Reward,	
	III	Linking Performance to Pay –A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward	
	IV	<b>Revision</b>	

**DEPARTMENT OF COMMERCE AND MANAGEMENT**

# ACADEMIC PLANNER WITH UNITISATION FOR EVEN SEM 2022-23

## NEP 2020 SYLLABUS

**SUBJECT: FINANCIAL ACCOUNTING & REPORTING**

**SEMESTER: II SEM BBA**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAY 2023	I	Module -1: Conversion of Single-Entry System into Double Entry System; Single entry system-Meaning –Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs	
	II	Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account and Balance Sheet.	
	III	Module -2: Final Accounts of Partnership Firms; Meaning of Partnership Firm- features of Partnership. Partnership deed-contents of partnership deed. Preparation of Final accounts of partnership firms	
JUNE 2023	I	Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partner's Capital Account and Balance Sheet.	
	II	Module-3: Issue of Shares and Debentures; Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount:	
	III	Pro-Rata Allotment; Journal Entries relating to issue of shares and debentures;	
	IV	Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form -	
JULY 2023	I	– Problems	
	II	Module - 4: Final Accounts of Joint Stock Companies; Statutory Provisions regarding preparation of Company's Financial statements	
	III	Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends	
	IV	Transfer to Reserves, Preparation of Statement of Profit and Loss and Balance Sheet Schedule -III of Companies Act, 2013	
	I	Module -5: Analysis of Financial Statements; Meaning	



<b>AUG 2022</b>		offinancial analysis-Types of Analysis – Methods of Financial Analysis	
	II	Comparative Statements – Common Size Statements – Trend Analysis – Problems	
	III	Treatment of Special Items, Tax deducted at source, Advance payment of Tax, Provision for Tax	
	IV	REVISION	

**SUBJECT: HUMAN RESOURCE MANAGEMENT**

**SEMESTER: II SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MAY 2023</b>	I	Module No. 1: Introduction to Human Resource Management, Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management	
	II	Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices	
	III	Module No. 2: Human Resource Planning, Recruitment & Selection; Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of Recruitment of HRP HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting. Succession Planning – Meaning and Features	
<b>JUNE 2023</b>	I	Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only) Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment	
	II	Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features	
	III	Module No. 3: Induction, Training and Compensation; Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. Training: Need for training, Benefits	

		of training, Assessment of Training Needs	
	IV	Methods of Training and Development; Kirkpatrick Model; Career Development. Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure	
<b>JULY 2023</b>	I	Module No. 4: Performance Appraisal, Promotion & Transfers; Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal	
	II	Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion	
	III	Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing	

	IV	Module No. 5: Employee Engagement and Psychological Contract; Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE.	
<b>AUG 2023</b>	I	Psychological contract: Meaning and features, Methods of Performance Appraisal	
	II	Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment,	
	III	<b>Revision</b>	

**SUBJECT: BUSINESS ENVIRONMENT**

**SEMESTER: II SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>May 2023</b>	I	INTRODUCTION BUSINESS ENVIRONMENT: Meaning of business, scope and objectives Business, business environment, Micro Environment	
	II	Macro-environment of business (social, cultural, economic, political, legal, technological and natural)	
	III	Impact of these factors on decision making in business, Environmental analysis, and Competitive structure analysis of Business.	
<b>June 2023</b>	I	GOVERNMENT AND LEGAL ENVIRONMENT: Government Functions of the State, Economic role of GOVERNMENT	
	II	State intervention in business- reasons for, types	

		ofstate intervention in business	
	III	Impact of Monetary policy, Fiscal policy, Exim policy. industrial policy on business.	
	IV	Legal environment - Various laws affecting Indian businesses	
<b>July 2023</b>	I	ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT: An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment.	

	II	Globalisation of business; meaning and dimensions, stages, essential conditions of globalisation,	
	III	TECHNOLOGICAL ENVIRONMENT: Meaning and features; types of innovation, Impact of Technological changes on business, Technology and Society	
	IV	Technological Acquisition modes, IT revolutionand business, Management of Technology.	
<b>Aug 2023</b>	I	NATURAL ENVIRONMENT: Meaning and nature of physical environment Impact of Natural environment onbusiness	
	II	foreign market entry strategies, merits and demerits of globalisation of business	
	III	<b>Revision</b>	

**[B.COM OPEN ELECTIVE COURSE]**

**SUBJECT: INVESTING IN STOCK MARKETS**

**SEMESTER: II SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>June 2022</b>	I	Module 1: Basics of Investing; Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment -Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes,	
	II	Mutual Funds, Index Funds. Indian Security Markets -Primary Market, Secondary Market and Derivative Market. Responsible Investment	
	III	Module 2: Fundamental Analysis: Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly,	
<b>July 2022</b>	I	Income statement analysis, position statement analysis including key financial ratios, Cash flow statement	

		analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA) Understanding Shareholding pattern of the company.	
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	II	Module 3: Technical Analysis; Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD)	
	III	Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD)	
	IV	Module 4: Indian Stock Market; Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX.	
<b>August 2022</b>	I	Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations	
	II	Module 5: Investing in Mutual Funds; Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds.	
	III	Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation, and use of Net Asset Value.	
	IV	<b>Revision</b>	

### NEP 2020 SYLLABUS

**SUBJECT: MANAGEMENT ACCOUNTING**

**SEMESTER: IV SEM BBA**

<b>M O N T H</b>	<b>W E E K</b>	<b>PORTIONS TO BE COVERED</b>	<b>TEACH ERS HANDL ING</b>
<b>M a y  2 0</b>	<b>I</b>	<b>UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING</b> Meaning, Definition, Objectives, Nature and Scope, Role of Management Accountant, Relationship between Financial Accounting and Management Accounting,	
	<b>I</b>	Relationship between Cost Accounting and Management	

2 3	I	Accounting, Advantages and Limitations of Management Accounting; Technique of Management Accounting (Concept Only).	
	I I I	<b>UNIT 2: RATIO ANALYSIS-</b> Ratio Analysis–Meaning and Definition of Ratio, Meaning of Accounting Ratio, Ratio Analysis Uses and Limitations, Classification of Ratios– Liquidity Ratios, Profitability Ratios and Solvency Ratios Problems	
	I V	Problems on Ratio Analysis	
J u n e  2 0 2 3	I	Problems on Ratio Analysis	
	I I	<b>UNIT 3: CASH FLOW ANALYSIS</b> Meaning and Definition of Cash Flow Statement, Concept of Cash and Cash Equivalents, Uses and Limitations of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement; Provisions of Ind. AS-7; Procedure for Preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities; Preparation of Cash Flow Statement according to Ind. AS-7	
	I I I	<b>Unit Test-</b> Problems on Cash Flow Analysis	
	I V	Problems on Cash Flow Analysis	
July 2022	I	<b>UNIT 4: MARGINAL COSTING</b> 14 Hrs. Meaning and Definition of Marginal Cost, Marginal Costing, Features of Marginal Costing, Terms used in Marginal Costing – P/V Ratio, BEP, Margin of Safety, Angle of Incidence; Break Even Analysis – Assumptions and Uses - Problems. Break Even Chart Problems	
	I I	Problems on Marginal costing	
	I I I	<b>UNIT 5: BUDGETARY CONTROL-</b> Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.	
	I V	Problems on Budgetary control	
Aug 2023	I	Problems on Ratio Analysis	
	I	Problems on Cash Flow Analysis	

I		
I I I	Problems on Marginal costing	
I V	<b>Revision</b>	

**SUBJECT: FINANCIAL MARKETS AND SERVICES**

**SEMESTER: IV SEM BBA**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
<b>MAY 2023</b>	I	UNIT 1: OVERVIEW OF FINANCIAL SYSTEM Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.	
	II	Financial Regulators (a brief profile of RBI, SEBI, IRDAI).	
	III	UNIT 2: FINANCIAL INSTITUTIONS- Meaning, Need for Financial Institutions; Banks – Meaning, Types of Banks, Role of Banks,	
	IV	Insurance Companies – Meaning, Types of Insurance, Role of Insurance; NBFC'S – Meaning,	
	I	Types of NBFC's , Role of NBFC's, EXIM Bank – Meaning, Role and Objectives; Asset Management Companies (AMC) – Meaning, Role of AMC in Mutual Funds.	
<b>JUNE 2023</b>	II	UNIT 3: FINANCIAL SERVICES Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations,	
	III	Leasing, Factoring, Bill Discounting, Credit Card, Debit Card, Loans and Advances – Meaning and Types,	
	IV	Venture Capital & Credit Rating- Meaning and Types,	
	I	UNIT 4: FINANCIAL MARKETS Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial	

		Markets-Money Market Instruments, CapitalMarket	
	II	Primary and Secondary Market, Methods of Issue of shares in the primary market,	
<b>AUG 2023</b>	III	Stock Exchange- Role & Functions	
	I	Module No. 5: Financial Instruments- Meaning, Types of Instruments-Money Market Instruments- Commercial Paper, CD's Treasury Bills, Promissory Notes, Bills of Exchange, Money at Call and Short Notice;	
	II	Capital Market and Instruments- Equity Shares, Preference Shares, Debenture/ Bonds, Public Deposits.	
	III	<b>Revision</b>	

**SUBJECT: FINANCIAL MANAGEMENT**

**SEMESTER: IV SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MAY 2023</b>	<b>I</b>	Module No. 1: Introduction to Financial Management - Introduction – Meaning of Financial Management, Finance Functions	
	<b>II</b>	Organization structure of Finance Department; Goals of Financial Management,	
	<b>III</b>	Financial Decisions-Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing Financial Plan.	
	<b>IV</b>	Module No. 2: Time Value of Money- Meaning, Need, Future Value (Simple interest and compound interest);	
<b>JUNE 2023</b>	<b>I</b>	Present Value (Single Flow, series of cash flow, even and uneven Flow, Annuity and perpetuity);	
	<b>II</b>	Doubling Period; Concept of Valuation -Valuation of Bonds, Debentures and Shares (Simple Problems)	
	<b>III</b>	Module No. 3: Financing & Dividend Decisions- Financing Decision: Sources of Long-term Finance - Meaning of Capital Structure, Factors influencing	
	<b>IV</b>	Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Break-even level of EBIT (Problems), Leverages –Meaning, types, Problems.	

<b>JULY 2023</b>	<b>I</b>	Dividend Decision: Meaning of Dividend, Types of Dividends, Determinants of Dividend, Bonus Shares (Meaning only), Dividend Policy – Meaning and types, Factors influencing dividend policy.
	<b>II</b>	Module No. 4: Investment Decision- Meaning, Scope, Features & Significance of Capital Budgeting, Techniques -Payback
	<b>III</b>	Accounting Rate of Return, Net Present Value- <b>PROBLEMS</b>
	<b>IV</b>	Internal Rate of Return and Profitability Index (Problems)
<b>AUG 2023</b>	<b>I</b>	Module No. 5: Working Capital Management- Meaning and need for Working Capital, Components of Working Capital, Types of Working Capital, Problems of Excess
	<b>II</b>	Inadequate Working Capital, Significance of Adequate Working Capital, Determinants of Working Capital, Sources of Working Capital
	<b>III</b>	Estimation of Working Capital (Simple Problems)
	<b>IV</b>	<b>Revision</b>

**[BCOM OPEN ELECTIVE COURSE]**

**SUBJECT: ADVERTISING SKILL**

**SEMESTER: IV SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MAY 2023</b>	<b>III</b>	Module No. 1: Communication Process; Advertising as a tool of communication;	
	<b>IV</b>	Meaning, nature and importance of advertising; Types of advertising; Advertising objectives.	
<b>JUNE 2023</b>	<b>I</b>	Audience analysis; Setting of advertising budget: Determinants of advertising	
	<b>II</b>	Module No. 2: Media Decisions: Major media types and their characteristics; Internet as an advertising media- merits and demerits;	
	<b>III</b>	Factors influencing media choice; media selection, media scheduling,	
	<b>IV</b>	Advertising through the Internet-media devices.	
<b>JULY 2023</b>	<b>I</b>	Module No. 3: Message Development-Advertising appeals, Advertising copy and elements, Essential of Message Development; Preparing ads for different	



		Media- Video Advertising: Television & YouTube,
	<b>II</b>	Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.
	<b>III</b>	Module No. 4: Advertising Agency: Advertising Agency: Role and types of advertising agencies,
	<b>IV</b>	selection of advertising agency; Social and Ethical aspects of advertising in India.
<b>AUG 2023</b>	<b>I</b>	<b>Revision</b>

**CBCS SYLLABUS 2019-20**

**SUBJECT: INCOME TAX - II**

**SEMESTER: VI SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>May 2023</b>	<b>I</b>	<b>UNIT 1: PROFITS AND GAINS FROM BUSINESS AND PROFESSION</b> - Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis	

	<b>II</b>	Problems on Business relating to Sole Trader	
<b>June 2023</b>	<b>I</b>	Problems on Profession relating to Chartered Accountant	
	<b>II</b>	Advocate and Medical Practitioner	
	<b>III</b>	<b>UNIT 2: CAPITAL GAINS</b> Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F	
	<b>IV</b>	Problems on Capital Gains	
<b>July 2023</b>	<b>I</b>	Problems on Capital Gains	
	<b>II</b>	Problems on Capital Gains	
	<b>III</b>	<b>UNIT 3: INCOME FROM OTHER SOURCES</b> Incomes Taxable under the head Other Sources Securities Kinds of Securities Rules for Grossing Up	
	<b>IV</b>	Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources	
<b>Aug 2023</b>	<b>I</b>	<b>UNIT 4: DEDUCTIONS FROM GROSS TOTAL</b>	

		<b>INCOME</b> Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80G, 80 GG, 80 GGA, 80 QQB, 80 U. (Theory Only)	
	II	<b>UNIT 5: SET-OFF &amp; CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS:</b> Meaning – Provision for Set-off & Carry forward of losses (Theory only) Computation of Total Income and Tax Liability of an Individual Assessee	
	III	(Problems – in case of Income from Salary & House Property - Computed Income may be given).	
	IV	<b>Revision</b>	

**SUBJECT: STRATEGIC MANAGEMENT**

**SEMESTER: VI SEM BBA**

<b>M O N T H</b>	<b>W E E K</b>	<b>PORTIONS TO BE COVERED</b>	<b>TEAC HERS HAND L I N G</b>
<b>M a y  2 0 2 3</b>	<b>I</b>	<b>Unit 1: Introduction to strategic management -</b> Meaning, definition, need	
	<b>I I</b>	Process of strategic management, Strategic decision making Business ethics - strategic management	
	<b>I I I</b>	<b>Unit 2: Environmental Appraisal -</b> The concept of environment, Company and its environment	
	<b>I V</b>	Scanning the Environment, Technological, Social, political, legal and other environments forces.	
<b>June 2023</b>	<b>I</b>	Swot analysis, Competitive advantage, Value Chain Analysis	

	<b>II</b>	<b>Unit 3: Strategic planning -</b> Strategic planning process, Strategic plans during recession, recovery, boom and depression, Stability strategy, Expansion Strategy	
	<b>III</b>	Merger strategy, Retrenchment strategy, Restructure strategy - Levels of strategy - Corporate level strategy	
	<b>IV</b>	Business level Strategy - Functional level strategy - Competitive analysis, porter's five force	

		model	
<b>July 2023</b>	<b>I</b>	<b>Unit 4: Implementation of a strategy</b> - Aspects of strategy implementation - Project manipulation, procedural implementation, structural implementation, structural considerations	
	<b>II</b>	Organisation design and change, Organisational system. Behavioural implementation, leadership implementation, Corporate culture, Corporate policies, Use of power	
	<b>III</b>	Functional and Operational implementation – Functional strategies, Functional plans and policies - Financial, marketing	
	<b>IV</b>	Operational and personal dimensions of Functional plan and policies- Integration of functional plans and policies	
<b>August 2023</b>	<b>I</b>	<b>Unit 5: Strategy Evaluation</b> - Strategy Evaluation and control -Operational Control	
	<b>II</b>	Overview of Management control - Focus on Key Result Areas - Overall Revision and discussion on important questions	
	<b>III</b>	<b>Revision</b>	

**SUBJECT: INTERNATIONAL BUSINESS**

**SEMESTER: VI SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>May 2023</b>	<b>I</b>	<b>Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS</b> Meaning and Definition of International Business – Theories of International Trade	
	<b>II</b>	Economic Theories – Forms of International Business - Nature of International Business	
<b>June 2023</b>	<b>I</b>	<b>Unit 2: MODES OF ENTRY INTO INTERNATIONAL BUSINESS</b> Mode of Entry Exporting – Licensing – Franchising –Contract Manufacturing – Turn Key Projects	
	<b>II</b>	Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures, Comparison of different modes of Entry	
	<b>III</b>	<b>Unit 3: GLOBALIZATION</b> 16Hrs Globalization: Meaning - Features – Stages –Production –Investment and Technology, Globalization – Advantages and Disadvantages	
	<b>IV</b>	Unit Test – Methods and Essential Conditions for	

		Globalization. MNC's and International Business: Definitions –Distinction between Indian Companies – MNC – Global Companies and TNC –	
<b>July 2023</b>	I	Organizational Transformations – Merits and Demerits Of MNC's in India	
	II	Unit 4: INTERNATIONAL MARKETING INTELLIGENCE Information required – Source of Information – International Marketing Information System and Marketing Research.	
	III	UNIT 5: INTERNATIONAL FINANCE AND DOCUMENTATION: Export credits, Method and sources of credit, Methods of payments in International Business, Financing techniques. ECGC, DGFT, IIFT, RBI, EXIM Bank, ECGC & EPCs and their role.	
	IV	Forex market, IMF Disequilibrium of the balance of payments and rectification (Concept only). Export Trade, Procedure, Steps & Documentation	
		<b>Revision</b>	

**SUBJECT: INFORMATION TECHNOLOGY FOR BUSINESS – II**

**SEMESTER: VI SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>May 2023</b>	I	UNIT 1: INTERNET AS A NETWORK INFRASTRUCTURE, Intranet-Definition, Application of Intranet, Industry Specific Solutions, The Extranet - Definition, Application of Intranet	
	II	Internet-Technology Background, The Internet Today, The Future Infrastructure	
<b>June 2023</b>	I	Industry Specific Solutions, Introduction to Email, Common Email Features, Google and its features (GoogleDrive, Google Docs, Google Forms, Google Sheets, Google Hangouts)	
	II	UNIT 2: INTRODUCTION TO ECOMMERCE: Introduction to E Commerce Framework for E Commerce, Difference Between E Commerce and M Commerce, Features of E Commerce	
	III	Types of E Commerce, Types of B2C Business Models, B2B Business Models, E Business Revenue Models.	
	IV	UNIT 3: ELECTRONIC PAYMENT SYSTEMS Introduction to Electronic Payment Systems, Process & Phases of Electronic payment systems,	

<b>July 2023</b>	I	Benefits of Electronic Payment Systems, Risk Involved in Electronic Payment Systems
	II	Types of B2C Electronic Payment Systems- Credit Card, Debit Card, E Cash, E Wallet, Smart Card, E Banking, ECheck.
	III	UNIT 4: E MARKETING AND ADVERTISING: Advertising and Marketing on the Internet, B2C and B2B Marketing Strategies.
	IV	Permission marketing, Affiliate marketing, Viral Marketing, Blog marketing, Email Marketing, Social Media Marketing, Search Engine marketing.
<b>Aug 2023</b>	I	Customer Relationship Management system, Customer Retention: Strengthening the Customer Relationship, Personalization and One-to-One Marketing, Customization and Customer Co-Production, Transactive Content, Customer Service
	II	UNIT 5: SOCIAL NETWORKS AND ONLINE COMMUNITIES: What Is an Online Social Network? The Difference Between Social Networks and Portals, The Growth of Social Networks and Online Communities, Turning Social Networks into Businesses
	III	Types of Social Networks and Their Business Models, Social Network Features and Technologies, The Future of Social Networks.
	IV	<b>Revision</b>

**SUBJECT: RISK MANAGEMENT AND DERIVATIVES**

**SEMESTER: VI SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>May 2023</b>	I	<b>UNIT 1: RISK – MEANING, TYPES. RISK ANALYSIS IN CAPITAL BUDGETING:</b> Meaning of Risk. Types of Risks of a Business Enterprise. Risk Analysis in Capital Budgeting – Measuring and Managing Capital Budgeting Risks	
	II	Sensitivity Analysis, Scenario Analysis, Simulation, Standard Deviation and Co-efficient of Variation	
<b>June 2023</b>	I	Risk-Adjusted Discount Rate Method, Certainty Equivalent Co-efficient Method, Decision Tree Analysis and Probability Distribution Method.	
	II	<b>UNIT 2: INVESTMENT RISKS AND DERIVATIVES:</b> Meaning of Derivatives. Types of Derivatives. – Forward Agreements, Future Contracts – Terms associated with	

		Future	
	III	Stock Futures and Index Futures, Differences between Forwards and Futures, Margin and Settlement Mechanism of Future	
	IV	<b>UNIT 3: FUTURE CONTRACTS – HEDGING AND TRADING:</b> Hedging with Futures – Stock Hedging: When there is a future contract available on the stock and when there is no future contract available on the stock	
<b>July 2023</b>	I	Portfolio Hedging: Adjusting Portfolio Risk. Pricing of Futures.	
	II	<b>UNIT 4: OPTIONS – BASICS AND STRATEGIES:</b> Option Contracts – Meaning, Types – Call, Put, American, European. Pay-off and Pay-off Diagrams	
	III	Hedging Strategies – Protective Put Strategy and Covered Call Strategy.	
	IV	Trading Strategies with Options – Straddle, Strip, Strap, Strangle, Spreads.	
<b>Aug 2023</b>	I	<b>UNIT 5: OPTION PRICING:</b> Put-Call Parity Theory, Portfolio Replication Method	
	II	Risk Neutralization Method, Binomial Method	
	III	Black-Scholes Method. Option Greeks.	
	IV	<b>Revision</b>	

**SUBJECT: INTERNATIONAL FINANCE**

**SEMESTER: VI SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>May 2023</b>	I	<b>UNIT 1: GLOBAL FINANCIAL ENVIRONMENT:</b> Evolution of International Monetary System	
	II	Bimetallism, Classical Gold Standard, Interwar Period, Bretton Woods System, Flexible Exchange Rate Regime, the current Exchange Rate Agreements, European Monetary System, Fixed vs. Flexible Exchange Rate Regime	

<b>June 2023</b>	I	<b>UNIT 2: INTERNATIONAL FINANCIAL DECISIONS:</b> International Capital Budgeting – Influence of Inflation on Capital Budgeting Decisions	
	II	Evaluation of Foreign Projects: Home Currency Approach and Foreign Currency Approach [Problems]	
	III	International Financing Decisions – Source of Finance – ADRs, GDRs, ECBs, FCCBs, Masala Bonds; International Working Capital Management – Netting,	

		Leads and Lags.	
	IV	UNIT 3: EXCHANGE RATE DETERMINATION: Purchasing Power Parity Theory, Interest Rate Parity Theory, International Fischer's Effect and Pure Expectations Theory	
<b>July 2023</b>	I	UNIT 4: FOREIGN EXCHANGE RISK AND RISK HEDGING STRATEGIES: Transaction Risk, Translation Risk	
	II	Economic Risk. Risk Hedging Strategies: Internal – Netting, Leads and Lags. [Problems]	
	III	External – Forwards, Futures [Problems]	
	IV	Options, Money-market Hedging, Currency Swaps	
<b>Aug 2023</b>	I	UNIT 5: INTEREST RATE RISK AND RISK HEDGING STRATEGIES	
	II	Interest Rate Swaps, Interest Rate Futures, Interest Rate Options, Caps	
	III	Forward Rate Agreements, Floors and Collars, Swaption	
	IV	Revision	

**SUBJECT: INTERNATIONAL HUMAN RESOURCES MANAGEMENT**

**SEMESTER: VI SEM BBA**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>May 2023</b>	I	<b>UNIT 1: INTRODUCTION TO IHRM</b> Defining IHRM, Difference between Domestic and IHRM; Functional positioning of IHRM;	
	II	Organizational context of IHRM; Enduring context of IHRM	
<b>June 2023</b>	I	<b>UNIT 2: MULTICULTURALISM</b> Nature of culture; Multiculturalism; Cultural Predispositions; Cultural Dimensions; Managing Across Cultures;	
	II	Strategies for dealing with cultural differences; Hofstede's Model of four cultural Dimensions	
	III	<b>UNIT 3: INTERNATIONAL HUMAN RESOURCE PLANNING, SELECTION &amp; TRAINING &amp; DEVELOPMENT</b> Global HR Planning; Recruitment and Selection - Issues in Staff Selection, Approaches to Staffing, Role of - Expatriate, Non Expatriate and Corporate HR Functions,	
	IV	Recent trends in International Staffing; Training Strategies, Expatriate Training – Role of Expatriate Training,	
<b>July</b>	I	Components of Effective Pre-departure Training	

2023		Programs, Effectiveness of Pre-departure Training	
	II	<b>UNIT 4: PERFORMANCE MANAGEMENT AND COMPENSATION</b> Organizational Strategy and Performance Management, Identifying Variables affecting Performance, Appraising the Performance, Providing Feedback,	
	III	Issues in Managing Performance in the Global Context, Assessing of Subsidiary Performances	
	IV	Compensation – Objectives, Key Components, Theories, Compensation Strategy, Compensation Administration, Issues in International Compensation	
Aug 2023	I	<b>UNIT 5: REPATRIATION, INDUSTRIAL RELATIONS AND OTHER GLOBAL HR ISSUES:</b> Understanding Repatriation, Benefits from Repatriation, Repatriation Process, Managing Repatriation, Tips for Successful Repatriation	
	II	Industrial Relations – Nature, Key Issues in International IR, Key Players in International IR, Trade Unions and International, IR, Strategic Issues before MNCs/Employers and Employees, Issues of Social Dumping	
	III	Global HR Issues – Standardization and Adaptation of Work Practices, Retaining, Developing and Retrenching Staff. Emerging Trends in IHRM	
	IV	Revision	

**SUBJECT: ORGANISATIONAL DEVELOPMENT AND CHANGE MANAGEMENT**

**SEMESTER: VISEM BBA**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
May 2023	I	<b>UNIT 1: ORGANIZATIONAL DEVELOPMENT</b> <b>OD:</b> Meaning and Nature of Organizational Development (OD), Competencies of an OD Practitioner, Ethical Guidelines for OD Practitioners	
	II	<b>Process of Organizational Development:</b> <b>Overview of Entering and Contracting</b> <b>Diagnosing:</b> Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level)	
June 2023	I	<b>Collecting and Analysing Diagnostic Information:</b> <b>Methods of Collecting Diagnostic Data</b> (Questionnaire, Interviews, Observations, Unobtrusive measures) <b>Feeding Back Diagnostic Information:</b> Determining the Content of Feedback, Possible	



		Effects of Feedback, Characteristics of Feedback Process, Survey Feedback.	
	II	<b>UNIT 2: CHANGE MANAGEMENT :</b> <b>Introduction to Change Management:</b> OD and Change, Importance and Nature of Planned Change; Theories of Planned Change - Action Research Model, Kurt Lewin's Change Model <b>Introducing Change Effectively:</b> Basic steps, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change	
	III	Empowering People to Manage Change, Activities Contributing to Effective Change Management <b>Strategies for Effecting Change:</b> Empirical-Rational strategies, Normative - Re-Educative Strategies of Changing, Power - Coercive Strategies (Meanings only).	

	IV	<b>UNIT 3: OD INTERVENTIONS Designing Effective OD Interventions:</b> How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD <b>(a) Human Process Interventions</b> T-Groups, Process Consultation, Third-party Intervention; Team building; Organization Confrontation Meeting, Inter- group relation Intervention: Microcosm Group; Large Group Intervention: Open -Systems Method, and Open-Space Method	
July 2023	I	<b>(b) Techno Structural Interventions</b> <b>Restructuring Organization:</b> Structural Design: Functional structures, Divisional structure - Product structure, Geographic and Market structure, Metrics structure, Network structure, Boundary less organization; <b>Downsizing:</b> Meaning and Tactics - Workforce Reduction, Organizational Redesign, System Redesign; <b>Re-Engineering</b> - Meaning and Application Stages; <b>Employee Involvement</b> - Parallel Structures, TQM and High Involvement Organizations; <b>Work Design Approaches:</b> Engineering Approach, Motivational Approach, Sociotechnical Systems Approach	
	II	<b>(c) Human Resource Management Interventions</b> <b>Overview of Performance Management Interventions:</b> Performance Management Model, Goal Setting, Performance Appraisal Process, Reward Systems. <b>Developing and Assisting Members</b> - Career Planning, Workforce Diversity Dimensions and Interventions,	

		Employee Stress and Wellness Interventions	
	III	<b>UNIT 4: STRATEGIC CHANGE INTERVENTIONS, EVALUATION &amp; INSTITUTIONALIZATION: Strategic Change Interventions: Transformational Change:</b> Characteristics and Differentiation with Transactional Change, Culture Change.	
	IV	<b>Continuous Change:</b> Dynamic Strategy Making, Self- Designing Organizations, Learning Organizations, Trans- Organizational Change, Mergers and Acquisitions, Strategic Alliance Interventions, Network Interventions	
Aug 2023	I	<b>Evaluating and Institutionalizing Organization Development-</b> Behavioral Outcomes for Measuring OD interventions, Institutionalization framework (Organization Characteristics, Intervention Characteristics, Institutionalization process, indicators of Institutionalization.)	
	II	<b>UNIT 5: OD IN GLOBAL SETTINGS:</b> Dimension/Value, Definition and Customs for- Cultural Context, Power Distance, Uncertainty Avoidance, Achievement Orientation, Individualism	
	III	<b>World-wide OD:</b> Strategies and OD interventions (listing of OD); <b>Global social Change.</b>	
	IV	<b>Revision</b>	