

**BBA (Regular)**

**V SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Income Tax Law & Practice- I	5.1	4	3	20	80	100	4
	Management Accounting	5.2	4	3	20	80	100	4
	Elective I – Paper – I	5.3	4	3	20	80	100	4
	Elective II– Paper – I	5.4	4	3	20	80	100	4
	Business Laws	5.5	4	3	20	80	100	4
Part II CC	Survey project*	5.6	2		100**		100	4
<b>TOTAL</b>					<b>200</b>	<b>400</b>	<b>600</b>	<b>24</b>

**INSTRUCTIONS :** During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey Project shall be undertaken in any area of Commerce and Management on any domain in a small, medium or large organization.

\*A Maximum of 50 Students shall be allotted to each Mentor. 2 hours of mentorship/ workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). The Field survey report shall be submitted before the end of the semester for assessment and viva-voce examination.

\*\*The marks shall be awarded on the following basis:

60 marks for Survey Project and 20 marks for Viva-Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU

20 marks for maintenance of Log Book to be awarded by the mentor.

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<b>Name of The Program: Bachelor of Business Administration</b> <b>Course Code: BBA 5.1</b> <b>Name of the Course: INCOME TAX LAW &amp; PRACTICE- I</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</b>		
<b>Course Outcomes: On successful completion of the course, the students will be able to:</b> <ol style="list-style-type: none"> <li>a. Comprehend the procedure for computation of Total Income and tax liability of an individual.</li> <li>b. Understand the provisions for determining the residential status of an Individual.</li> <li>c. Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</li> <li>d. Compute the income house property for different categories of house property.</li> <li>e. Comprehend TDS &amp; advances tax Ruling and identify the various deductions under section 80.</li> </ol>		
<b>Syllabus:</b>		<b>HOURS</b>
<b>Unit-1: Basic Concepts of Income Tax</b>		<b>08</b>
Introduction –Meaning of tax-, types of taxes and cannons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, Tax Rates (Old and New Regimes). Exempted incomes of individuals under section 10.		
<b>Unit- 2: Assessment Procedure and Income Tax Authorities</b>		<b>08</b>
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
<b>Unit-3: Residential Status and Incidence of Tax</b>		<b>10</b>
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (Deductions U/S 80 excluded)		

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<b>Unit- 4: Income from Salary</b>	<b>18</b>
Introduction - Meaning of Salary -Basis of charge Definitions–Salary, allowances, Perquisites, and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.	
<b>Unit- 5: Income from House Property</b>	<b>12</b>
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Prepare slab rates chart for different Individual assesses (Old Regime).</li> <li>2. List out any 6 Incomes exempt from tax under section 10 of an Individual.</li> <li>3. Draw an organization chart of Income Tax Authorities.</li> <li>4. Prepare the chart of perquisites received by an employee in an organization.</li> <li>5. Prepare the chart of Computation of Income under House Property.</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.</li> <li>2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.</li> <li>3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.</li> <li>4. Bhagawathi Prasad, Direct Taxes.</li> </ol>	

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<b>Name of The Program: Bachelor of Business Administration</b> <b>Course Code: BBA 5.2</b> <b>Name of the Course: MANAGEMENT ACCOUNTING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy: Classroom lectures, Tutorials, and Problem Solving.</b>		
<b>Course Outcomes: On successful completion of the course, the students will:</b> <ol style="list-style-type: none"> <li>a. Explain the application of management accounting and various tool used</li> <li>b. Make inter – firm and inter- period comparison of financial statements</li> <li>c. Analyze financial statements using various ratios for business decisions.</li> <li>d. Prepare fund flow and cash flow statements</li> <li>e. Prepare different types of budgets for the business.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>UNIT-1: Introduction to Management Accounting</b>		<b>8</b>
Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management, Technique of Management Accounting (Concept Only).		
<b>UNIT-2: Ratio Analysis</b>		<b>14</b>
Introduction- Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements		
<b>UNIT- 3: Cash Flow Analysis</b>		<b>12</b>
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash 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.		

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<b>UNIT-4: Marginal Costing</b>	<b>10</b>
Introduction-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 and Break-Even Chart. Break Even Analysis- assumption and uses problems.	
<b>UNIT-5: Budgetary Control</b>	<b>12</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.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Prepare with imaginary figures a Cash budget.</li> <li>2. Prepare with imaginary figures comparative statement and analyze the financial position.</li> <li>3. Prepare with imaginary figures a cash flow statement</li> <li>4. Prepare a Trend analysis statement for three years with imaginary figures.</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications</li> <li>2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand Jain and Narang, Cost and Management Accounting, Kalyani Publisher.</li> <li>3. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.</li> <li>4. B.S. Raman, Management Accounting, United Publishers.</li> <li>5. Sharma and Gupta, Management Accounting, Kalyani Publishers.</li> <li>6. M N Arora, Accounting for Management, Himalaya Publisher</li> <li>7. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)</li> </ol>	

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<b>Name of the Program : Bachelor of Business Administration</b> <b>Course Code: BBA 5.5</b> <b>Name of the Course: BUSINESS LAWS</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: <ol style="list-style-type: none"> <li>a. Comprehend the laws relating to Contracts and its application in business activities.</li> <li>b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>c. Understand the significance of Consumer Protection Act and its features</li> <li>d. Understand the need for Environment Protection.</li> </ol>		
<b>Syllabus:</b>		<b>HOURS</b>
<b>Unit-1: Essentials of Valid Contracts-1</b>		<b>12</b>
Introduction – Definition of Contract, Essentials of Valid Contract; <b>Offer and acceptance-</b> Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance <b>Consideration-</b> Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects <b>Contractual capacity-</b> Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
<b>Unit-2: Essentials of Valid Contracts -2</b>		<b>12</b>
<b>Consent-</b> Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. <b>Performance of Contract-</b> Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance <b>Discharge of a Contract-</b> Meaning of Discharge and modes of Discharging a Contract – Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach <b>Remedies for Breach of Contract-</b> Remedies under Indian Contract Act 1872-Damages, Types of Damages		
<b>Unit-3: Indian Sale of Goods Act</b>		<b>12</b>
Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller		

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<b>Unit-4: Consumer Protection &amp; Cyber Laws</b>	<b>12</b>
<p><b>Consumer Protection Laws-</b> Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Commission, State Commission and National Commission, Discussion of Leading Cases.</p> <p><b>Cyber Laws-</b> Introduction to Information Technology Act 2000, (Amended 2018)- Features, Important Concepts- Private Key, Public Key, Digital Signature, Digital Signature Certificate; Cyber Crimes- Offences and Penalties for E-Frauds and Illegitimate Digital Arrest.</p>	
<b>Unit-5: Environmental Protection Laws</b>	<b>08</b>
<p>Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.</p>	
<p><b>Skill Developments Activities:</b></p> <ol style="list-style-type: none"> <li>1. Write the facts and adjudication of the case of “Carlill vs Carbolic Smoke Ball Company”</li> <li>2. State the different types of Corporate Crimes under Sec 66(A) of Information Technology Act 2000.</li> <li>3. List out any five rights of a consumer under Consumer Protection Laws.</li> <li>4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.</li> <li>2. N.D. Kapoor, Business Laws, Sultan Chand Publications</li> <li>3. Avtar Singh, Business Law, Eastern Book Company, Lucknow.</li> <li>4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.</li> <li>5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi</li> <li>6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House</li> <li>7. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education</li> <li>8. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi</li> <li>9. Chanda.P.R, Business Laws, Galgotia Publishing Company</li> </ol>	

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<b>Name of the Program: Bachelor of Business Administration</b> <b>Course Code: MK1</b> <b>Marketing Elective- Paper 1</b> <b>Name of the Course: CONSUMER BEHAVIOUR</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate</b> <ol style="list-style-type: none"> <li>a. Understanding of Consumer Behavior towards products, brands and services.</li> <li>b. Establish the relevance of consumer behavior theories and concepts to marketing decisions.</li> <li>c. Implement appropriate combinations of theories and concepts.</li> <li>d. Understanding determinants of consumer behaviour.</li> <li>e. Understanding consumer's decision-making process.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Consumer Behaviour</b>		<b>8</b>
Introduction to Consumer Behaviour –Meaning of Consumer Behaviour, Need to study Consumer Behaviour; Theories of consumer behaviour- Howard Seth model, Nicosia model, Economic model.		
<b>Unit-2: Individual Determinants of Consumer Behaviour</b>		<b>12</b>
Individual determinants of consumer behaviour: Consumer Motivation and Needs (Maslow’s Hierarchy of Needs); Personality and Self-concept: Personality traits and consumer behaviour, Extended self, Altering self; Consumer Perception and positioning: (Consumer Perceptual Process, Perceptual Biases); Learning (Classical Conditioning, Instrumental conditioning); Attitudes (Attitude Formation, Attitude Change).		
<b>Unit-3: Environmental Determinants of Consumer Behaviour</b>		<b>14</b>
Cultural Influences and consumer behaviour: (Culture, Sub-culture, social class and Cross-Cultural influences); Social Class and consumer behaviour: nature of social class, symbols of status, social class categories; The Role of Family in Consumer behaviour; Family life cycle stages and Consumer behaviour; Reference Groups: Types of reference groups and Consumer behaviour; Opinion Leaders: characteristics of opinion leaders; Innovation and Diffusion of Innovation: Diffusion process, Types of Innovation, Product features that affect the adoption, Adoption Process.		

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<b>Unit-4: Consumer's Decision-Making Process</b>	<b>14</b>
<p>Consumer Decision Making Process- Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision, Post-Purchase Behaviour.                  Organisation Buyer Behaviour – Organisational Buyer characteristics, Factors influencing Organizational Buyer Behaviour Organizational Buying Decision Process.</p>	
<b>Unit-5: Contemporary Issues in Consumer Behavior</b>	<b>8</b>
<p>The Role of Technology and Social Media in Consumer Behaviour; Consumer Behaviour in the Digital Age (Online Shopping, E-commerce, Mobile Marketing); Green Consumerism and Ethical Consumption; Consumer Behaviour in Developing Markets.</p>	
<p><b>Skill Developments Activities:</b></p> <ol style="list-style-type: none"> <li>1. List the principles of consumer perception applied to the marketing campaign of a brand.</li> <li>2. Draw the buyer decision-making process chart of any one consumer durable product.</li> <li>3. Write a note on Howard-Sheth Model of Consumer behaviour.</li> <li>4. Analyse the impact of culture on consumer buying behaviour with examples from the Indian market.</li> </ol>	
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Leon. G. Schiffman &amp; Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.</li> <li>2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.</li> <li>3. Batra/Kazmi; Consumer Behaviour.</li> <li>4. David. L. Loudon &amp; Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delhi, 1993. K. Venkatramana, Consumer Behaviour, SHBP.</li> <li>5. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.</li> <li>6. Jay D. Lindquist &amp; M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.</li> <li>7. Blackwell et al; Consumer Behaviour, 2nd Edition.</li> <li>8. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.</li> <li>9. Sontakki; Consumer Behaviour, HPH.</li> <li>10. Schiffman; Consumer Behaviour, Pearson Education</li> </ol>	

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<b>Name of The Program: Bachelor of Business Administration</b> <b>Course Code: HR1</b> <b>Human Resource Elective- Paper 1</b> <b>Name of the Course: Performance &amp; Compensation Management</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussions, Seminar &amp; fieldwork etc.,</b>		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> a. Understand the concepts of Compensation management. b. Describe job evaluation and its methods. c. Evaluate the different methods of wages. d. Describe performance management and methods of performance management. e. Preparation of Payroll.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Performance Management</b>		<b>12</b>
Performance management- Definitions, Importance, Purpose, Principles and Dimensions. Employee Engagement and Performance management. Performance Appraisal methods – Traditional methods and Modern methods. Performance Appraisal feedback – Roles, Types, Principles, Levels of Performance feedback. Ethics in Performance Appraisal.		
<b>Unit-2: Team Performance Management</b>		<b>06</b>
Meaning of Teams, Importance of Team Performance in the Organization, Team Objectives and Individual Objectives, Types of Teams – Problem-solving teams, Cross-functional teams, Virtual teams. Factors affecting Team performance: Context, Composition, Process. Strategies for effective Team Building.		
<b>Unit-3: Introduction to Compensation Management</b>		<b>14</b>
Compensation - Definition - 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. Compensation Management- Meaning, Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues - Factors affecting Compensation Management; Compensation Policies.		

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<b>Unit-4: Job Evaluation</b>	
Definition, Process, Methods – Non-Analytical methods – Ranking methods, Job grading method; Analytical method – Point-Ranking method, Factor- Comparison method; Factor Evaluation System (FES), Using FES to determine Job Worth	
<b>Unit-5: Wage and Salary Administration</b>	<b>12</b>
Theories of Wages - Wage Structure - Wage Fixation - Wage Payment - Salary Administration. Difference between Salary and Wages - Basis for Compensation Fixation- Components of Wages - Basic Wages, Overtime Wages, Dearness Allowance; Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes; Preparation of Pay Roll.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Design a performance appraisal format using any method of Performance Appraisal.</li> <li>2. Prepare a payroll with imaginary figures.</li> <li>3. Draw a chart showing the Performance Appraisal Process.</li> <li>4. Draft a compensation policy for an organization.</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Joseph J. Martocchio, Strategic Compensation, 3rd Edition, Pearson Education</li> <li>2. Michael Armstrong &amp; Helen Murlis: Hand Book of Reward Management – Crust Publishing House.</li> <li>3. Milkovich; Newman, Compensation, Tata McGraw Hill</li> <li>4. Richard I. Anderson , Compensation Management in Knowledge based world, 10th edition, Pearson Education</li> <li>5. Thomas. P. Plannery, David. A. Hofrichter &amp; Paul. E. Platten: People, Performance; Pay – Free Press.</li> <li>6. Aguinis Herman, Performance Management, 2nd Edition, 2009 Pearson Education, New Delhi.</li> <li>7. Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993, Pointer.</li> <li>8. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep, New Delhi.</li> <li>9. BD Singh, Compensation &amp; Reward Management, Excel Books</li> <li>10. Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1st Edition, 2008, PHI, New Delhi.</li> <li>11. Goel Dewkar, Performance Appraisal and Compensation Management: A Modern Approach, 2nd Edition, 2008, PHI, New Delhi.</li> <li>12. Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub, Mumbai.</li> </ol>	