

**BBA (Regular)**

**VI SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Income Tax Law & Practice- II	6.1	4	3	20	80	100	4
	International Business	6.2	4	3	20	80	100	4
	Strategic Management	6.3	4	3	20	80	100	4
	Elective I – Paper – II	6.4	4	3	20	80	100	4
	Elective II– Paper – II	6.5	4	3	20	80	100	4
Part II CC	Internship**	6.6	2	-	100**		100	4
<b>TOTAL</b>					<b>200</b>	<b>400</b>	<b>600</b>	<b>24</b>

**INTRUCTIONS :** During the VI Semester, students shall be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, 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%).

Minimum of 90 hours of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organizational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

The report shall be prepared in about 50-60 pages and include the Internship Certificate along with the log sheet from the Organization and submitted **before the end of the semester for assessment and viva-voce examination.**

The marks shall be uploaded by the college on the University Portal with IA marks.

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

- 60 marks for Internship Report 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 6.1</b> <b>Name of the Course: INCOME TAX LAW &amp; PRACTICE -II</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:		
<ul style="list-style-type: none"> <li>a. Understand the procedure for computation of income from business and other Profession.</li> <li>b. Ability to compute capital gains.</li> <li>c. Compute the income from other sources.</li> <li>d. Demonstrate the computation of total income of an Individual.</li> <li>e. Comprehend the assessment procedure and to know the power of income tax authorities.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: : Profits and Gains of Business and Profession</b>		<b>18</b>
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
<b>Unit-2: Capital Gains</b>		<b>10</b>
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
<b>Unit-3: Income from other Sources</b>		<b>10</b>
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
<b>Unit-4: Set Off and Carry Forward of Losses &amp; Assessment of Individuals.</b>		<b>10</b>
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE, 80EA, 80G, 80GG, 80QQB, 80RRB, 80TTA, 80 TTB and 80U as applicable to Individuals.		

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**Unit-5: Total Income and Tax Liability**

Computation of Total Income and tax liability of an Individual Assesse. (Problems)

**Skill Development Activities:**

1. Mention the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. List any six deductions available under section 80.
5. Prepare a format for the computation of taxable income and tax liability of an individual assessee

**Books for References:**

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.

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**Name of The Program: Bachelor of Business Administration**

**Course Code: BBA 6.2**

**Name of the Course: International Business**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
<b>4 CREDITS</b>	<b>4 HOURS</b>	<b>56 HOURS</b>

**Pedagogy :** Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

**Course Outcomes:** On successful completion of the course, the students will be able to:

- a. Understand the concept of International Business.
- b. Differentiate the Internal and External International Business Environment.
- c. Understand the difference between MNC and TNC
- d. Understand the role of International Organisations in International Business.
- e. Understand International Operations Management.

**SYLLABUS:**

**HOURS**

**Unit-1: Introduction to International Business**

**12**

Introduction- Meaning and definition of international business, need and importance of international business, stages of internationalization, tariffs and non-tariff barriers to international business. Mode of entry into International Business

**Unit-2: International Business Environment**

**12**

Overview of IBE, Internal and External environment - Economic environment, Political environment, Demographic environment, Social and Cultural environment, Technological and Natural environment.

**Unit-3: Globalization**

**12**

Meaning, features, Approaches to Globalization, Essential conditions favouring globalization, challenges to globalization; MNCs & TNCs - Meaning, features, merits and demerits; Technology transfer - Meaning and Issues in Technology Transfer; Emerging Trends in Globalization impacting Organizations.

**Unit-4: Organizations Supporting International Business**

**10**

Meaning, Objectives and functions of - IMF, WTO, GATT, GATS, TRIM, TRIP; and Regional Integration- EU, NAFTA, SAARC, BRICS.

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<b>Unit-5: International Operations &amp; Supply Chain Management</b>	<b>10</b>
<p>Global Supply Chain Management- Global sourcing, Global manufacturing strategies, International Logistics, International HRM - Staffing policy and it's determinants; Expatriation and Repatriation- Meaning, Objectives, Procedures and Challenges.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. List any 10 countries and their currencies.</li> <li>2. Prepare a chart showing the modes of entry into global business.</li> <li>3. List any 10 Indian MNCs along with their products or services offered.</li> <li>4. Draft an organization structure of IMF/WTO/World Bank</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Rakesh Mohan Joshi. (2011). International Business, Oxford University Press, NewDelhi</li> <li>2. Francis Cherunilam; International Business, Prentice Hall of India</li> <li>3. P. SubbaRao – International Business – HPH</li> <li>4. Sumati Varma. (2013). International Business (1st edi), Pearson.</li> <li>5. Charles Hill. (2011). International Business: Text &amp; Cases, Tata McGraw Hill, NewDelhi.</li> <li>6. International Business by Daniel and Radebaugh –Pearson Education.</li> </ol>	

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<b>Name of The Program: Bachelor of Business Administration</b>		
<b>Course Code: BBA 6.3</b>		
<b>Name of the Course: Strategic Management</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
<b>4 CREDITS</b>	<b>4 HOURS</b>	<b>56 HOURS</b>
<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. Explain the fundamental concepts of strategic management, including strategic decision-making and business ethics.</li> <li>b. Analyze the external business environment using environmental scanning techniques, SWOT analysis, and value chain analysis to assess competitive advantages.</li> <li>c. Evaluate different strategic planning approaches, including stability, expansion, merger, and retrenchment strategies, considering economic conditions.</li> <li>d. Develop strategic implementation frameworks, considering leadership, corporate culture, and functional strategies in financial, marketing, and operational domains.</li> <li>e. Assess the effectiveness of strategic decisions using key performance indicators, management control mechanisms, and strategy evaluation techniques.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Strategic Management</b>		<b>08</b>
Introduction to Strategic Management. - Meaning and Definition – Need – Process of Strategic Management –Levels of Strategy- Corporate, Business and Functional; Strategic Decision Making		
<b>Unit-2: Strategic Analysis</b>		<b>12</b>
The concept of Environment – The Company and its Environment – <b>External Analysis-</b> Scanning the Environment- PESTLE-Political, Economic, Social, Technological, Legal and Environmental Analysis; Industry Analysis; Competitive Analysis- Porter’s Five Forces Model <b>Internal Analysis-</b> SWOT Analysis, 7S McKinsey Model, Value Chain Analysis, Resource Based View.		
<b>Unit-3: Strategic Planning</b>		<b>12</b>
Strategic Planning Process – Strategic Plans during recession, recovery, boom and depression – Stability Strategy – Expansion Strategy – Merger Strategy – Retrenchment Strategy – Restructure Strategy – Levels of Strategy – Corporate Level Strategy – Business Level Strategy (SBUs) and Functional Level Strategy –		

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<b>Unit-4: Implementation of Strategy</b>	<b>14</b>
Aspects of Strategy Implementation – Project Implementation – Procedural Implementation – Structural Implementation – Structural Considerations –Organizational Design and Change, Corporate Restructuring – Organizational Systems. Behavioral Implementation – Leadership Implementation – Corporate Culture – Corporate Policies and Use of Power. Functional and Operational Implementation – Functional Strategies – Functional Plans and Policies. Financial – Marketing – Operational and Personnel dimensions of Functional Plan and Policies – Integration of Functional Plans and Policies.	
<b>Unit-5: Strategy Evaluation</b>	<b>10</b>
Strategy Evaluation and Control - Operational Control - Overview of Management Control – Focus on Key Result Areas; Balanced Score Card, Key Performance Indicators, Risk Management and Contingency Planning. Emerging Trends in Strategic Management- Digital Transformation and AI in Strategy, Agile and Adoptive Strategies, Sustainability and Corporate Social Responsibility, United Nations Sustainable Developmental Goals.	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Present a chart showing Strategic Management Process.</li> <li>2. Present the SWOC Analysis of a Manufacturing Organization.</li> <li>3. Analyse the corporate, business and functional level strategies of any one Indian Company.</li> <li>4. Select any sector and make competitive analysis using Porter’s five forces model.</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Dr. Aswathappa, Business Environment for Strategic Management, Tata McGraw Hill.</li> <li>2. Subbarao: Business Policy and Strategic Management, HPH.</li> <li>3. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage &amp; Learning</li> <li>4. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill</li> <li>5. AppaRao; Strategic Management and Business Policy, Excel Books.</li> <li>6. Ghosh P.K., Business Policy and Strategic Planning and Management, Tata McGraw Hill.</li> <li>7. Pillai, Strategic Management,</li> <li>8. Lawrence, Business Policy and Strategic Management, Tata McGraw Hill.</li> <li>9. Sathyashekar : Business Policy and Strategic Management, I.K International Publishing House Pvt.Ltd</li> </ol>	

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<b>Name of the Program: BACHELOR OF BUSINESS MANAGEMENT</b> <b>Course Code: MK2</b> <b>Marketing Elective- Paper II</b> <b>Name of the Course: LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
<b>4 CREDITS</b>	<b>4 HOURS</b>	<b>56 HOURS</b>
<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 a. Understand the fundamentals of Logistics and Supply Chain Management b. Comprehend the relationship between competitive strategies and supply chain strategies c. Analyse the latest trends and challenges in the field of Logistics and Supply chain management		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Supply Chain Management</b>		<b>14</b>
Concept of Supply Chain and Supply Chain Management, Importance of SCM, Focus areas in Supply Chain Management, Functions of SCM, Decision phases in Supply chain Management, Process view of Supply Chain- Cycle view and push-pull view, Drivers of SCM, Enablers in Supply Chain Management, Concepts of Integrated supply chains, Autonomous Supply Chain. Supply chain model and Value chain model; Supply Chain trends and challenges in India. <b>Case Studies (Class discussion only)-</b> The case of AMUL's supply chain to understand Supply chain process and Dabbawalas of Mumbai and their supply chain success story		
<b>Unit-2: Introduction to Logistics Management</b>		<b>10</b>
Meaning of logistics and Logistics Management, Logistics management and Supply Chain management, Types of Logistics; Functions/ Activities in Logistics; seven R's of Logistics; Key Players in Logistics; Benefits of effective Logistics; Role of logistics in Supply Chain; Role of Government in Logistics.		
<b>Unit-3: Customer Focus in Supply Chain Management</b>		<b>12</b>
Meaning and importance of Customer service in SCM - Customer service dimension from a supply chain perspective (Order delivery lead time, responsiveness, delivery reliability and product variety); Customer service capability- availability, operational performance and service reliability.		

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<b>Unit-4: Supply Chain Strategies and Strategic Fit</b>	<b>10</b>
Competitive Strategies- Supply chain Strategies- Strategic Fit between competitive strategy and supply chain strategy, Steps in achieving strategic fit, Obstacles to achieving Strategic Fit.	
<b>Unit-5: Demand Management in Supply Chain</b>	<b>10</b>
Concept of demand in SCM, Types of demand, Role of demand forecasting in supply chain, Forecasting methods, Basic approach to Demand Forecasting; Collaborative planning, forecasting and replenishment (CPFR), Aggregate Planning in a Supply Chain, CODP (Customer order decoupling point) – Concepts only	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Draw a flow chart showing the basic supply chain and extended supply chain for FMCG Company</li> <li>2. Draw the structure of any logistical network.</li> <li>3. List out the latest supply chain trends impacting Business performance.</li> <li>4. Write a note on the risks involved in management of the supply chains.</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Sunil Chopra &amp; Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI</li> <li>2. R.B. Handfield and E.L. Nichols, Jr. Introduction to Supply Chain Management. Prentice Hall, 1999.</li> <li>3. Dr. R.P. Mohanty &amp; Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House</li> <li>4. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage</li> <li>5. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing &amp; Managing the Supply Chain, McGraw Hill</li> <li>6. Janat Shah, Supply Chain Management Text and Cases, Pearson Education</li> <li>7. Rahul V Altekar, Supply Chain Management –Concepts and Cases, PHI</li> <li>8. Sridhara Bhat, Supply Chain Management, HPH</li> <li>9. Milind M Oka, Supply Chain Management, Everest Publishing House</li> <li>10. Donald. J. Bowersox &amp; Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill</li> </ol>	

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<b>Name of the Program: BACHELOR OF BUSINESS MANAGEMENT</b> <b>Course Code: HR2</b> <b>HR Elective- Paper II</b> <b>Name of the Course: EMPLOYEE WELFARE &amp; SOCIAL SECURITY</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
<b>4 CREDITS</b>	<b>4 HOURS</b>	<b>56 HOURS</b>
<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 <ul style="list-style-type: none"> <li>a. To understand the concept of labour welfare and social security</li> <li>b. To learn various labour welfare policies and practices in India</li> <li>c. To understand the importance and role of negotiation in conflict resolution.</li> <li>b. To understand the importance of cross-cultural and gender dimensions of negotiation.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Concept of Employee Welfare &amp; Social Security</b>		<b>14</b>
Introduction, Meaning of Employee Welfare and Social Security, Origin of Labour Welfare & Social Security, Merits and Demerits of Employee Welfare and Social Security in the Indian Context. Types of Welfare Activities-Statutory Labour Welfare and Non-Statutory Labour Welfare in India. Growth of Employee Welfare and Social Security in India post-independence. Employee Welfare and Social Security during Covid-19 Pandemic.		
<b>Unit-2: Labour Welfare Policy in India</b>		<b>12</b>
Labour Welfare Activities Undertaken by the Employer, Legislative Provisions regarding Labour welfare in India - Minimum Wages Act 1948, , ESI Act 1948, Employees' Compensation Act 1923, Provident Fund Act 1952, Maternity Benefit Act 1961, Payment of Gratuity Act 1972, The unorganized Workers' Social Security Act 2008, Code of Social Security 2020.(Objectives and Features only)		
<b>Unit-3: Safety and Health in Organizations</b>		<b>10</b>
Industrial Health and Safety in the Indian context; Industrial Accidents-causes and prevention; Meaning of safety, need for safety and measures to ensure safety in Industries, Legal Provisions for safety and health in India. <b>Health-Industrial Health and Occupational Hazards; Job stress - Causes and measures to tackle stress; Alcoholism and Drug abuse among workers- causes and remedies; Legal Provisions for health in India.</b>		

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<b>Unit-4: Employee Counselling</b>	<b>12</b>
Meaning, Need for counselling in Industries. Types of counselling, Conditions for counselling, Techniques and skills for effective counselling, Problems in counselling, Role of H.R. Managers in counselling; Employee Assistance Programs ( EAPs)	
<b>Unit-5: Quality of Work life (QWL)</b>	<b>08</b>
Meaning, Emergence and Growth of QWL, Components of QWL, Specific issues in QWL, QWL and Productivity, Barriers in QWL, Strategies for improvement of QWL.	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. List out the criteria for QWL</li> <li>2. List any 5 types of Employee Counselling</li> <li>3. List any 5 Health Measures taken by the Organizations</li> <li>4. List any 5 Government Schemes to ensure Employee Welfare</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Sarma A.M., Aspects of Labour Welfare and Social Security, Himalaya Publishing Hous, Mumbai, 2016</li> <li>2. Subba Rao P, Labour Welfare And Social Security, Himalaya Publishing House, Mumbai, 2009</li> <li>3. Parry Jonatha, Breman, Kapadia, The Worlds of Industrial Labour, Sage Publications, New Delhi, 1999</li> <li>4. Board Robert, Counselling People at Work, Gower Publishing , England, 1983</li> <li>5. Rawat, B.D., Labour Welfarism in India-Problems and Prospects, EBSA Publishers, Jaipur, 1988</li> <li>6. Dhyani, S.N., International Labour Organisation and India, National Publishing House, New Delhi, 1977</li> <li>7. Hallen, G.C., Dynamics of Social Security, Rastogi Publication, Delhi, 1984</li> <li>8. Introduction to Social Security, ILO Office, Geneva, 1984</li> <li>9. R.C.Sharma, Nipun Sharma, Human Resource Management- Theory and Practice, , SAGE, 2019</li> <li>10. 10.Amitabha Sengupta, Human Resource Management, concepts, practices and new paradigms, SAGE, 2019</li> <li>11. 11.Piyali Ghosh, Shefali Nandan, Industrial Relations and Labour Laws, McGraw Hill, New Delhi, 2015</li> <li>12. Sparrow Paul, Cooper Cary, The Employment Relationship, Key challenges for HR, Butterworth-Heinemann, -Elsevier, New Delhi, 2008</li> </ol>	