

Course Code: BBA501		Course Title: Direct and Indirect Tax	
Course outcomes:			
The aim of the course is to build knowledge, understanding about income tax and GST among the student. The course seeks to give detailed knowledge about the subject matter by instilling them with the basic ideas. The outcome of the course will be as follows:			
• To provide knowledge about Income Tax and GST. • To learn how to calculate income tax. • To understand the mechanism of GST.			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-0			
Unit	Topics		No. of Lectures Total=45
I	Basic Concepts: Income-tax law: An introduction, Important definitions in the Income Tax Act, 1961, Concept of previous year and assessment year, basis of charge and rates of tax; Residential status and scope of total income; income not part of total income; different heads of income and provisions governing their computation.		12
II	Income of other persons included in assessee’s total income, Aggregation of income: Set-off, or carry forward and set-off of losses; Deductions from gross total income;		10
III	Computation of total income and tax liability of individuals, advance tax, tax deduction at source and introduction to tax collection at store, provisions of filing return of income and self-assessment.		14
IV	Concept of indirect taxes; GST Laws; Levy and Collection of CGST and IGST; Basic concepts of time and value of supply, Input tax credit, computation of GST liability, registration, tax invoice, credit and debit notes, electronic way bill, returns, payment of tax.		9
Suggested Readings:			
1. Mehrotra, H.C., Income Tax Law and Account 2. Prasad, Bhagwati, Income Tax Law and Practice 3. Chandra Mahesh and Shukla D.C., Income Tax Law and Practice 4. Agarwal, B.K., Income Tax 5. Jain, R.K., Income Tax 6. https://www.gst.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year. 7. Indirect Taxes – Law and Practice by V. S. Datey 8. All about GST by V S Datey 9. Study materials on GST by ICAI, ICSI			
Suggested Continuous Evaluation Methods:			
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instil in student a sense of decision making and practical learning.			

Course Code: BBA502		Course Title: Marketing Communication	
Course outcomes: The aim of the course is to build knowledge, understanding and skills in marketing communication among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about IMC and advertising and their role in overall promotion strategies of the firm. The outcome of the course will be as follows: • Apply an IMC approach in the development of an overall advertising and promotional plan. • Enhance creativity, critical thinking and analytical ability through developing an integrated marketing communication campaign			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics	No. of Lectures Total=45	
I	Marketing Communication: Meaning and its objectives, Integrated Marketing Communication (IMC): concepts and process, IMC promotion Mix, Advertising - Meaning, objectives its role and functions, Classification of advertising, economic, social and ethical issues in advertising, DAGMAR approach, STP strategies in advertising, Advertising Agencies,	11	
II	Process in Advertising: Consumer and mental process in buying, AIDA model, Hierarchy of effects model, Information processing model, Advertising Budget – Top down and Build up approach, methods of advertising – Affordable method, arbitrary allocation method, percentage of sales method, competitive parity method, Objective and Task method.	11	
III	Advertising Creativity: Meaning of creativity, Creative strategy, Creative tactics, Advertising Appeals, USP theory of creativity, Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines, Radio Copywriting, TV Copywriting, writing for the Web, Tips for writing good web content	12	
IV	Media Planning and Strategy: Media Types and their characteristics; Setting Media objectives; Steps involved in media planning, evaluation of media, media scheduling strategy, Evaluation of advertising effectiveness – need and purpose of evaluation, pre-testing and post testing techniques, Advertising research, decision areas in international advertising.	11	
Suggested Readings: 1. George E Belch & Michael A Belch: Advertising and promotion- An integrated Marketing Communication Perspective-McGraw Hill Education 2. Chunawala & Sethia: Foundations of Advertising Theory & Practice; Himalaya Publishing House 3. Copley Paul: Marketing Communications Management Concepts & theories, Cases and Practices; Butterworth Heinemann Publication. 4. Aaker, David A. et al., Advertising Management, PHI,			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instil in student a sense of decision making and practical learning.			

Course Code: BBA503		Course Title: Small Business Management
Course outcomes: Small business is an important segment of economy as it not only develops entrepreneurship but also a big employment creator. This course aims to equip the students with conceptual foundations of small business and how they can make use of it while handling the business. The outcome of the course will be as follows: • Understand the concept of small business. • Learn how to set up a small business. • Learn about government policies for small businesses.		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Concept and definition, Nature and Characteristics, Relationship between small and large business, scope and types of small business.	12
II	Small business as a seedbed of entrepreneurship, Role of small business in Indian economy, Problems of small-scale industries, Growth of small sector in India.	12
III	Establishing small scale enterprise: Opportunities scanning, Market assessment for small scale enterprise, Selection of site and choice of technology; Project formulation and project report.	12
IV	Small scale sector in India; SSI sector committee reports, Govt. policy initiatives; Reservation of items in SSI sector; Infrastructure facilities. Institutional support for SSI; Incentives & subsidies for small units; Technological upgradation, Marketing & Financial management in small enterprises; Sickness in SSI sector.	9
Suggested Readings: 1. Shukla, M.B. "Entrepreneurship and small business management" Kitab Mahal, Allahabad. 2. Desai, Vasant, "Management of small industry"		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instil in student a sense of decision making and practical learning.		

Course Code: BBA504		Course Title: Sales management	
Course outcomes: The aim of the course is to build knowledge, understanding and skills in sales management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about sales management. The outcome of the course will be as follows: - To provide knowledge about sales personnel and salesmanship. - To provide knowledge about personal selling and focus light on the different perspectives of managing sales force. - To give an overview about importance of sales force in organization. To give an overview about concept of distribution channels.			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics	No. of Lectures Total=45	
I	Introduction to Sales Management: Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales manager and their relation with other executives.	12	
II	Salesmanship: Theories of personal selling, Types of Sales executives, Qualities of sales executives, Personal selling process, Showroom & exhibition,	12	
III	Sales Organization and Relationship: Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations. Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation.	12	
IV	Distribution Network Management: Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.	9	
Suggested Readings: 1. Cundiff, Still, Govoni, Sales Management 2. Pradhan, Jakate, Mali, Salesmanship & Publicity 3. S.A. Chunawalla, Sales Management			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			

Course Code: BBA 505		Course Title: Working Capital Management	
Course outcomes: The aim of this course is to make the student verse in working capital management. The outcome of the course will be as follows: • Understand what working capital is. • Understand how to manage assets. • Learn how to finance working capital.			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-0			
Unit	Topics		No. of Lectures Total=30
I	CONCEPTS AND DETERMINATION OF WORKING CAPITAL • Conceptual Framework • Operating Environment of Working Capital • Determination of Working Capital • Theories and Approaches		10
II	MANAGEMENT OF CURRENT ASSETS • Management of Receivables • Management of Cash • Management of Marketable Securities		12
III	FINANCING OF WORKING CAPITAL NEEDS • Bank Credit – Basic Principles and Practices • Bank Credit – Methods of Assessment and Appraisal • Other Sources of Short-Term Finance		12
IV	WORKING CAPITAL MANAGEMENT: AN INTEGRATED VIEW • Liquidity vs Profitability • Payables Management • Short-Term International Financial Transactions • Integrating Working Capital and Capital Investment Process		11
Suggested Readings: 1. Working capital management and finance by Himanshu Gupta and R K Gupta 2. Working Capital management by V K Bhalla			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instil in student a sense of decision making and practical learning.			

Course Code: BBA 506		Course Title: Industrial Relations & Labour Laws	
Course outcomes: This course will help students identify and develop an overview of industrial relations. It will help in acquiring knowledge and understanding of Industrial Labour and General Laws. On completion students will have: • Knowledge of Industrial Relation framework • Competency to understand the importance of Employee Relation within the perspective of Industrial Relation • Knowledge about relevant Laws of HR management • Competency to interpreted and implement the Labour Laws within organization. • Competency to use Collective Bargaining and Grievance redressal Mechanism			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics	No. of Lectures Total=45	
I	Industrial Relations: Role - Importance - Trade Unions - Industrial disputes and their Resolutions.	10	
II	Participative Management: Structure - Scope - Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation - Role of Government in Collective Bargaining.	12	
III	Industrial unrest: Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge.	12	
IV	Factories Act: Meaning, Definition – Welfare – Safety – Health Measures. Workmen’s Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act and Gratuity Act	11	
Suggested Readings: 1. Sreenivasan M.R - Industrial Relations & Labor legislations. 2. Aswathappa K - Human Resource and Personnel Management. 3. Subba Rao P - Human Resource Management and Industrial Relations. 4. Monoppa - Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instil in student a sense of decision making and practical learning.			