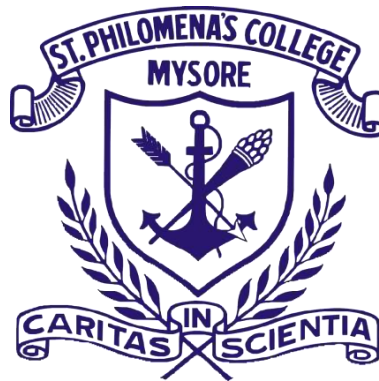


**ST. PHILOMENA'S COLLEGE (AUTONOMOUS)**

Affiliated to University of Mysore  
Accredited by NAAC with 'B<sup>++</sup>' Grade  
Bannimantap, Mysore, Karnataka,  
India-570015



**DEPARTMENT OF BUSINESS ADMINISTRATION**

**The Board of Studies in BBA, BUSINESS ADMINISTRATION which met on 13/11/2024 has approved the syllabus and pattern of examination for Semesters V and VI Semester Syllabus for the Academic Year 2024-25 onwards**

## BOS COMMITTEE MEMBERS

<b>Sl. No.</b>	<b>Name</b>	<b>Designation</b>
1	Prof. Chandan Nandihal S	Chairperson
2	Prof R Mahesh	University Nominee
3	Prof Nandini P	College Nominee
4	Dr Nalini K B	College Nominee
5	Dr Ragavendra G S	Industry expert
6	Dr Deepa V	Internal Member
7	Prof Arshiya Khanum	Internal Member
8	Prof Priyanka Olivera	Internal Member

**Semester V**  
**Core Course Content**

Course Title:	Course Credits: <b>4</b>
Course Code:	L-T-P per week: <b>4-0-0</b>
Total Contact Hours:	
Formative Assessment Marks:40	Summative Assessment Marks:60

**Pedagogy: Written Assignment/Presentation/Project / Term Papers/Seminar/Field studies**

<b>Formative Assessment</b>		
<b>Assessment</b>	<b>Assessment type</b>	<b>Weightage in Marks</b>
<b>C1 First component</b>	Test	10
<b>C1 Second Component</b>	Assignment	10
<b>C2 First Component</b>	Quiz	10
<b>C2 Second Component</b>	Seminar	10

**Note:** Any two different activities for C2 First component and C2 Second component can be selected from the below

**Quiz/Project/Class room exercise/Practice exercise/Educational (industry/ institutes/ NGOs) visit/ field trip/ Field work/Viva voce/Role Play/Charts/ Models/Case study/Group discussion/Crosswords/ Presentation/seminar/Review – movie / Book/Research articles/e – content preparation**

## **OBJECTIVES OF THE COURSE:**

1. To develop the skills required for the application of business concepts and techniques learned in the classroom at the workplace.
2. To provide competent and technical skills personnel to the industry in the area of Marketing, Finance, Human Resource, Data Analytics, Retailing and Logistics and Supply Chain Management. To enhance the employability skills of the management students.
3. To enhance the capability of the students, improve their decision-making skills.
4. To encourage entrepreneurship among students pursuing education in the field of Business Administration.
5. To empower students for pursuing professional courses like MBA, Chartered Accountancy, Company Secretary, etc.,
6. To ensure holistic development of Business administration students.

**Blueprint of End semester examination**

**PATTERN OF QUESTION PAPER**

TIME: 2. <sup>1</sup>/<sub>2</sub> HOURS

MARKS: 60

**PART-A**

Answer any FIVE of the following questions. Each question carries 2 marks. (5x2=10)

1. ....
2. ....
3. ....
4. ....
5. ....
6. ....
7. ....

**PART-B**

Answer any TWO of the following questions. Each question carries 10 marks. (2x10=20)

8. ....
9. ....
10. ....
11. ....

**PART-C**

Answer any TWO of the following questions. Each question carries 15 marks. (2x15=30)

12. ....
13. ....
14. ....
15. ....

**Minimum Marks for a Pass:**

Candidates who have obtained a minimum of 35% marks in semester end examination i.e. 21 marks out of 60 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100marks of Semester End Examination marks and Continuous Internal Evaluation marks.

SLNo.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
31	POMDSC501	Production and Operations Management	DSC -13	4+0+0	60	40	100	4
32	ITDSC501	Income Tax-I	DSC-14	3+0+2	60	40	100	4
33	BLPDSC501	Banking Law and Practice	DSC-15	4+0+0	60	40	100	4
34	ACFMDSE501 CBDSE501	Elective -1 (FN1\MK1\HRM1\DA1\RM1\LSCM1)	DSE-1	3+0+0	60	40	100	3
35	CPMDSE501 FRMDSE501	Elective-2 (FN1\MK1\HRM1\DA1\RM1\LSCM1)	DSE-2	3+0+0	60	40	100	3
36	DMVOC501	Digital Marketing	Vocational-1	3+0+2	60	40	100	3
37	EMSSEC501	Employability skills	SEC – VB	1+0+2	30	20	50	3
<b>SUB TOTAL (E)</b>					390	260	650	24

#### ELECTIVE GROUPS AND COURSES:

Sl. No.	Financial Management	Marketing Management	Human Resource Management	Retail Management
COURSE CODE	ACFMDSE501	CBDSE501	CPMDSE501	FRMDS E501
Paper-1	Advanced Corporate Financial Management	Consumer Behavior	Compensation and Performance Management	Fundamentals of Retail Management

**Note: Students have to choose Two Electives in V Semester and Continue with the same Elective combinations in VI Semester.**

**SEMESTER – VI**

SL No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
38	BLDSC601	Business Law	DSC	4+0+0	60	40	100	4
39	ITDSC601	Income Tax-II	DSC	3+0+2	60	40	100	4
40	IBDSC601	International Business	DSC	4+0+0	60	40	100	4
41	SAPMDSE601 AMMDSE601	Elective -1 (FN2\MK2\HRM2\DA2\ RM2\LSCM2)	DSE	3+0+0	60	40	100	3
42	HRDDSE601 ROMDSE601	Elective-2 (FN2\MK2\HRM2\DA2\ RM2\LSCM2)	DSE	3+0+0	60	40	100	3
43	GSTVOC601	Goods and Services Tax	Vocational-2	2+0+2	60	40	100	4
44	BBA6.7	Internship	I-1	4 weeks	-	50	50	2
<b>SUB TOTAL (F)</b>					<b>360</b>	<b>290</b>	<b>650</b>	<b>24</b>

**ELECTIVE GROUPS AND COURSES:**

Sl. No.	Financial Management	Marketing Management	Human Resource Management	Retail Management
COURSE CODE	SAPMDSE601	AMMDSE601	HRDDSE601	ROMDSE601
Paper-2	Security Analysis and Portfolio Management	Advertising and Media Management.	Human Resources Development	Retail Operations Management

## **INTERNSHIP WITH BUSINESS ORGANIZATION**

### **Objectives:**

- To enhance the classroom learning.
- To provide training and experiential learning opportunities for students.
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to a professional context.

### **GUIDELINES REGARDING INTERNSHIP:**

1. Each student will have to work in a Business Organization for at least 4 weeks after their Fifth Semester Examination.
2. The entire batch of students is to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in the internship process.
3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report contains details of the organization, nature of business, and a write up on the learning outcome from the internship carried out by them.

### **Marks Allocation:**

- 30 Marks for the Internship Report and 20 Marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

**Note:** Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.



**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBADSC501

**Name of the Course:** Production and Operations Management

Course Credits	No. of hours per week	Total No. of Teaching hours
4 Credits	4 hours	56 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

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

- Understand ever growing importance of Production and Operations Management in uncertain business environment.
- Gain an in-depth understanding of Plant Location and Layout
- Appreciate the unique challenges faced by firms in Material Management.
- Understand the subject as to Production Planning and Control.
- Develop skills to operate competitively in the current business scenario.

**Course Learning Outcome:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO- 01	Understand the concepts and importance of Production and Operations Management in business environment.	Understand
CLO- 02	Implementing the concepts of Plant Location and Layout	Apply
CLO- 03	Evaluate the Production Planning and Control.	Understand
CLO- 04	Identifying the challenges faced by firms in Material Management	Analyse
CLO- 05	Understand the Maintenance and Waste Management	Understand

Syllabus:	Hours
<b>Module No.1: Introduction to Production and Operations Management</b>	<b>12</b>
Introduction -Meaning of Production and Operations, differences between Production and Operations Management, Scope of Production Management, Production System. Types of Production, Benefits of Production Management, Responsibility of a Production Manager, Decisions of Production Management. Operations management: Concept and Functions	
<b>Module No. 2: Plant Location and layout</b>	<b>10</b>
Meaning and definition –Factors affecting location, Theory and practices, Cost Factor in location – Plant layout Principles – Space requirement – Different types of facilities – Organization of physical facilities – Building, Sanitation, Lighting, Air Conditioning and Safety.	
<b>Module No.3: Production Planning and Control</b>	<b>12</b>
Meaning and Definition-Characteristics of Production Planning and Control, Objectives of Production Planning and Control, Stages of Production Planning and Control, Scope of Production Planning & Control, Factors Affecting Production Planning and Control, Role of Production Planning and Control in Manufacturing Industry.	
<b>Module No. 4: Materials Management</b>	<b>12</b>
Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management,	

Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of inventory control	
<b>Module 5: Maintenance and Waste Management</b>	<b>10</b>
Introduction – Meaning – Objectives – Types of maintenance, Breakdown, Spares planning and control, Preventive routine, Relative Advantages, Maintenance Scheduling, Equipment reliability and Modern Scientific Maintenance Methods - Waste Management–Scrap and surplus disposal, Salvage and recovery.	
Skill Development Activities: <ol style="list-style-type: none"> <li>1. Visit any industry and list out the stages of its automation and artificial intelligence with as many details as possible.</li> <li>2. List out the factors which are important while selecting a plant layout and draw a chart on Plant layout</li> <li>3. Describe the Functions of Quality Circles in an industry</li> <li>4. List out the Functions of Inventory Management in an organization.</li> </ol>	
Books for Reference: <ol style="list-style-type: none"> <li>1. Ashwathappa. K &amp; Sridhar Bhatt: Production &amp; Operations Management, HPH.</li> <li>2. Gondhalekar &amp; Salunkhe: Productivity Techniques, HPH.</li> <li>3. SN Chary, Production &amp; Operations Management, McGraw Hill.</li> <li>4. U. Kachru, Production &amp; Operations Management, Excel Books.</li> <li>5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production &amp; Operations Management, PHI.</li> <li>6. K KAhuja, Production Management, CBS Publishers.</li> <li>7. 7.S.A. Chunawalla &amp; Patel: Production &amp; Operations Management, HPH.</li> <li>8. Everett E Adam Jr., and Ronald J Ebert, Production &amp; Operations Management, Sage Publishing</li> <li>9. Dr. L. N.Agarwal and Dr. K.C. Jain, Production Management</li> <li>10. Thomas E. Morton, Production Operations Management, South Western College.</li> <li>11. Note: Latest edition of books may be used.</li> </ol>	

**Name of The Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBADSE502

**Name of the Course:** Income Tax – I

Course Credits	No. of hours per week	Total No. of Teaching hours
4 Credits	4 hours	56 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc..

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

- Comprehend the procedure for computation of Total Income and tax liability of an individual.
- Understand the provisions for determining the residential status of an Individual.
- Compute the income house property for different categories of house property.
- Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

**Course Learning Outcome:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO- 01	Understand the basic concepts about Income tax.	Understand
CLO- 02	Determining residential status of an individual.	Apply
CLO- 03	Computation of Income from House property.	Apply
CLO- 04	Understand TDS, Advance tax and Deductions	Understand
CLO- 05	Comprehend the meaning of Salary and various retainment benefits	Remember

Syllabus:	Hours
<b>Module-1: Basic Concepts of Income Tax</b>	<b>12</b>
Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Exempted incomes of an individual under section 10.	
<b>Module -2: 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.	
<b>Module- 3: Income from House property</b>	<b>16</b>
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.	
<b>Module No.-4: Tax Deduction at Sources &amp; Deductions</b>	<b>18</b>
Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Advance Tax: Meaning of advance tax - <b>Deductions</b> under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to individuals under old regime. (Individuals only).	

**Skill Development Activities:**

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountant office Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax of an Individual.
4. Prepare the list of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
6. Any other activities, which are relevant to the course.

**Books for References:**

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBADSE503

**Name of the Course:** Banking Law and Practice

Course Credits	No. of hours per week	Total No. of Teaching hours
4 Credits	4 hours	56 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

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

- Understand the legal aspects of banker and customer relationship.
- Open the different types of accounts.
- Describe the various operations of banks.
- Understand the different types of crossing of cheques and endorsement.
- Understanding of different types of E-payments.

**Course Learning Outcomes:**

CLO	After the completion of this course the student will be able to	Cognitive level
CLO-01	Understand the different types of accounts	Understand
CLO-02	Evaluate the duties and responsibilities of collecting banker	Evaluate
CLO-03	Analyze the grounds for dishonor of cheque	Analyze
CLO-04	Identify the various types of bank lending	Remember
CLO-05	Understand the new technology in banking service	Understand

Syllabus:	Hours
<b>Module No. 1: Banker and Customer</b>	<b>16</b>
Banker and Customer Relationship: Introduction – Meaning of Banker & Customer; General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer). Customer's Accounts with the Banker: Types of Accounts- Fixed Deposit Account, Savings Bank Account, Recurring Deposit, Current Account. Opening of current and Savings Accounts.	
<b>Module No. 2: Banking Operations.</b>	<b>08</b>
Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course; Statutory Protection to Collecting Banker.	
<b>Module No. 3: Paying Banker</b>	<b>12</b>
Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor of cheque.	
<b>Module No. 4: Lending Operations</b>	<b>12</b>
Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.	
<b>Module No. 5: Banking Innovations</b>	<b>8</b>

New technology in Banking – E-services – plastic cards. Internet Banking, ATM based services, ECS, MICR, RTGS, NEFT, DEMAT, IMPS UPI , AADHAR enabled payment system, USSD, E-Valet and application based payment systems, Role of artificial intelligence in banks.

**Skill Development Activities:**

1. Collect and paste pay in slip for SB A/c and Current a/c.
2. Draw a specimen of a crossed cheque.
3. List out different types of customers and collect KYC documents required for loan
4. List out various fee-based services offered by a bank in your locality
5. List out application-based payment systems provided by a commercial bank.

**Books for References:**

1. Gordon & Natarajan: Banking Theory Law and Practice, HPH.
2. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication.
3. Kothari N. M: Law and Practice of Banking.
4. Tannan M.L: Banking Law and Practice in India, Indian Law House
5. S. P Srivastava: Banking Theory & Practice, Anmol Publications.
6. Sheldon H.P: Practice and Law of Banking.
7. Neelam C Gulati: Principles of Banking Management.
8. Dr. Alice Mani: Banking Law and Operation, SB.

**Note: Latest edition of Reference Books may be used**

**Name of the Program: Bachelor of Business Administration (BBA)**

**Finance Elective Course Code: BBADSE501**

**Name of the Course: Advanced Corporate Financial Management**

Course Credits	No. of hours per week	Total No. of Teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, 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 and determine the Weighted average cost of capital
- b) Understand and determine the overall cost of capital.
- c) Understand the importance of dividend decisions and dividend theories.
- d) Evaluate mergers and acquisition. Enable the ethical and governance issues in financial management.

**Course Learning Outcome:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO- 01	Understand and determine the Weighted average cost of capital.	Apply
CLO- 02	Determine the overall cost of capital.	Apply
CLO- 03	Determine the market value of shares.	Apply
CLO- 04	Understand mergers and acquisitions and ethical and governance issues in financial management.	Understand

Syllabus:	Hours
<b>Module No. 1: Cost of Capital and Capital Structure Theories</b>	<b>15</b>
<b>Cost of Capital:</b> Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.	
<b>Module No. 2: Theories of capital structures.</b>	<b>10</b>
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.	
<b>Module No. 3: Dividend Decision &amp; Theories of Dividend.</b>	<b>10</b>
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.	
<b>Module No. 4: Mergers – Acquisitions and Ethical and Governance Issues</b>	<b>10</b>
Meaning - Reasons – Types of Combinations - Types of Mergers – Motives and Benefits - merger. Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues.	

**Skill Development Activities:**

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an organization, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.
6. Any other activities, which are relevant to the course.

**Books for References:**

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

**Note: Latest edition of text books may be used.**



**Name of the Program:** Bachelor of Business Administration (BBA)

**Marketing Elective Course Code:** BBADSE502

**Name of the Course:** Consumer Behaviour

Course Credits	No. of hours per week	Total No. of Teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

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

- Understanding of consumer behaviour towards products, brands and services.
- Distinguish between different consumer behaviour influences and their relationships.
- Establish the relevance of consumer behaviour theories and concepts to marketing decisions.
- Implement appropriate combinations of theories and concepts.
- Recognize social and ethical implications of marketing actions on consumer behaviour.

**Course Learning Outcomes:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO-01	Understand consumer needs	Understand
CLO-02	Evaluate the consumer attitude	Evaluate
CLO-03	Analyze the importance of environmental determinants on consumer behaviour	Analyze
CLO-04	Identify the various levels of consumer decision-making	Remember
CLO-05	Understand the impact of consumerism	Understand

<b>Syllabus:</b>	<b>Hours</b>
<b>Module -1: Introduction to Consumer Behaviour</b>	<b>10</b>
Meaning and Definition, Need for Consumer Behaviour, consumer and customer. Buyers and users. Need to study Consumer Behaviour. Applications in Marketing, Consumer research process – Understanding consumer through Research process. Factors influencing Consumer Behaviour. External factors – Culture, Sub-Culture, Social Class, Reference Groups, Family, Internal factors– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.	
<b>Module -2: Individual Determinants of Consumer Behaviour</b>	<b>08</b>
Consumer Needs & Motivation; Personality and Self-Concept; Consumer Perception; Learning & Memory; Nature of Consumer Attitudes – Psychological: Motivation, Perceptions, Learning, Belief and Attitudes. Consumer Attitude Formation and Change.	
<b>Module-3: Environmental Determinants of Consumer Behaviour</b>	<b>12</b>
Family Influences; Influence of Culture; Subculture & Cross-Cultural Influences; Group Dynamics and Consumer Reference Groups; Social Class: Family role. Person's Age, Life cycle stage, Occupational and economic circumstances. <b>Customer Socialization, influencing factors of consumer socialisation.</b>	
<b>Module - 4: Consumer's Decision-Making Process</b>	<b>09</b>

Opinion leadership, dynamics of the opinion leadership process, The Motivation behind opinion leadership- The Diffusion Process adoption process- levels of consumer decision making- Models of consumer decision making.

<b>Module -5: Consumer Satisfaction &amp; Consumerism</b>	<b>06</b>
Concept of Consumer Satisfaction; Working towards enhancing Consumer Satisfaction; Sources of Consumer Dissatisfaction; Dealing with Consumer Complaint. Concept of Consumerism; Consumerism in India; Reasons for Growth of Consumerism in India.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"><li>1. Collect information on the behaviour of consumers at unorganized retail Outlets.</li><li>2. prepare a questionnaire to conduct a consumer survey to assess the important factor that motivates their purchase like mobiles, shoes, bags, etc</li><li>3. Collect and record feedback on customer satisfaction in online shoeing</li><li>4. Write a report on the marketing problem faced by an organization of your choice.</li><li>5. Visit any three local restaurants and assess how each attracts clients in different stages of the family life cycle.</li></ol>	
<b>Books for References:</b> <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.</li><li>5. K. Venkatramana, Consumer Behaviour, SHBP.</li><li>6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.</li><li>7. Jay D. Lindquist &amp; M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.</li><li>8. Blackwell; Consumer Behaviour, 2nd Edition.</li><li>9. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.</li><li>10. Sontakki; Consumer Behaviour, HPH.</li><li>11. Schiffman; Consumer Behaviour, Pearson Education.</li></ol>	

**Name of the Program: Bachelor of Business Administration (BBA)**

**Human Resource Elective Course Code:**

**BBADSE503**

**Name of the Course: Compensation and Performance Management**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	45 HOURS

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,

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

- 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.

**Course Learning Outcome:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO- 01	Understand the concepts of Compensation management.	Understand
CLO- 02	Implementing the Concepts and Strategies of Compensation management	Apply
CLO- 03	Implementing the Methods of Job Evaluation	Apply
CLO- 04	Evaluate the different methods of wages and Salary Administration.	Understand
CLO- 05	Identifying Performance Management and Understanding the Issues in Performance Management	Analyse

**SYLLABUS:**

**HOURS**

**Module No. 1: Introduction to Compensation Management**

**10**

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.

**Module No. 2: Concepts and Strategies of Compensation Management**

**06**

Compensation Management- Compensation and Non-compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues. Compensation Strategy: Organizational and External Factors Affecting Compensation Strategies, Compensation Policies.

**Module No. 3: Job Evaluation**

**10**

Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor Method of Job Evaluation: Combining Point Factor and Factor Comparison Methods, Job Evaluation Committee, Factor Evaluation System (FES), Position Evaluation Statements.

**Module No. 4: Wage and Salary Administration**

**12**

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

**Module No. 5: Performance Management and its Issues**

**07**

Evolution of Performance Management, Definitions of Performance Management, Importance of Performance Management, Aims and Purpose of Performance Management, Principles and Dimensions of Performance Management, Performance Appraisal Methods: Traditional Methods, Modern Methods. Team Performance Management, Performance Management and Learning Organizations, Role of Line Managers in Performance Management, Performance Management and Reward, Linking Performance to Pay - Linking Performance to Total Reward, Challenges of Linking Performance and Reward.

**Skill Development Activities:**

1. List the various components of total compensation in Multinational Companies.
2. Construct a questionnaire for a salary survey on nurses.
3. Design a performance appraisal plan using any Modern Performance Appraisal Tool for an IT company.
4. Study any one contemporary practice of Performance Management System (Balance scorecard, Lean Management, BPRE, Six Sigma and so on)

**Books for References:**

1. Joseph J. Martocchio, Strategic Compensation, 3rd Edition, Pearson Education
2. Michael Armstrong & Helen Murlis: Hand Book of Reward Management – Crust Publishing House.
3. Milkovich & Newman, Compensation, Tata McGraw Hill
4. Richard I. Anderson , Compensation Management in Knowledge based world, 10th edition, Pearson Education
5. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
6. Aguinis Herman, Performance Management, 2nd Edition, 2009 Pearson Education, New Delhi.
7. Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993, Pointer.
8. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
9. BD Singh, Compensation & Reward Management, Excel Books
10. Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1st Edition, 2008, PHI, New Delhi.
11. Goel Dewkar, Performance Appraisal and Compensation Management: A Modern Approach, 2 nd Edition, 2008, PHI, New Delhi.
12. Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub, Mumbai.

**Name of the Program:** Bachelor of Business Administration (BBA)

**Retail Management Course Code:**

**BBADSE504**

**Name of the Course: Fundamentals of Retail Management**

Course Credits	No. of hours per week	Total No. of teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, Case studies, Group discussion, Seminar & fieldwork etc.,

**Course Outcomes:** On successful completion, student will demonstrate:

- Understand the Retail Business.
- Understand the business operations in Retailing.
- Formulate the retail strategies of the Retail Business.
- Apply the Retailing principles and theories.
- Explore the career opportunities in the Retail sector.

**Course Learning Outcome:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO- 01	Understand the concepts of Retail Business.	Understand
CLO- 02	Understand the Retail planning process	Understand
CLO- 03	Illustrate the business operations in Retail Business	Evaluate
CLO- 04	Apply the Retailing principles and theories.	Apply
CLO- 05	Explore the Impact of Information Technology in Retailing	Understand

**Syllabus:**

**Hours**

<b>Module -1: Introduction to Retail Business</b>	<b>10</b>
Definition, functions and types of retail ownership-Independent Retailer, Chain Stores, Franchising, Leased departmental stores, Vertical Marketing system, Consumer co-operatives; forms of retail business ownership. Indian Retail Scenario- Factors influencing retail business in India; Ethical Issues in Retailing; International perspective in retail business- FDI in Indian Organized Retail Sector.	
<b>Module -2: Consumer Behaviour in Retail Business</b>	<b>08</b>
Buying decision process and its implication on retailing –Customer shopping Behavior, Customer service and customer satisfaction. Retail planning process: Factors to consider in preparing a business plan – implementation – risk analysis.	
<b>Module-. 3: Retail Operations</b>	<b>08</b>
Factors influencing the location of store, Market Analysis, Trade Area Analysis, Rating Plan method, site Evaluation, Retail Operations, Store Layout, Visual Merchandising, store designing, Space Planning, Inventory Management, Merchandise Management, Category Management	
<b>Module -4: Retail Marketing Mix</b>	<b>12</b>

Introduction -Product: Decisions related to the selection of goods (Merchandise Management) Product Assortment and display, new product launch, PLC in Retailing; Pricing- Influencing factors – approaches to pricing – price sensitivity- Value pricing – Markdown pricing. Place: Supply channel, Retail logistics, computerized replenishment system, corporate replenishment Policies. Promotion: Setting objectives, communication effects, promotional mix.;

**Module- 5: Impact of Information Technology in Retailing**

**07**

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing.

**Skill Development Activities:**

- a) Draw a retail life cycle chart and list the stages.
- b) Draw a chart showing store operations.
- c) List out the major functions of a store manager diagrammatically.
- d) List out the current trends in e-retailing
- e) List out the Factors Influencing in the location of a New Retail outlet.

**Books for References:**

- 1. Suja Nair; Retail Management, HPH
- 2. Karthic – Retail Management, HPH
- 3. S.K. Poddar & others – Retail Management, HPH.
- 4. R.S.Tiwari ; Retail Management, HPH 18
- 5. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
- 6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, Newdelhi, 2003.
- 7. Swapna Pradhan :Retailing Management, 2/e, 2007 & 2008, TMH
- 8. James R. Ogden & Denise T.: Integrated Retail Management
- 9. A Sivakumar : Retail Marketing , Excel Books
- 10. Ogden : Biztantra, 2007
- 11. Levy & Weitz : Retail Management -TMH 5th Edition 2002
- 12. Rosemary Varley, Mohammed Rafiq-: Retail Management
- 13. Chetan Bajaj: Retail Management -Oxford Publication.
- 14. Uniyal & Sinha : Retail Management - Oxford Publications.
- 15. Araif Sakh ; Retail Management

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> EMSSEC501 <b>Name of the Course:</b> Employability Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.</li> <li>b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.</li> <li>c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc.,</li> <li>d) Exhibit the communication and leadership skills.</li> <li>e) Conduct self SWOC analysis and set his career goals.</li> </ol>		
<b>Course Learning Outcome :</b>		
<b>CLO</b>	<b>After the completion of this course, the student will be able to</b>	<b>Cognitive level</b>
CLO -1	Understanding the importance of Employability Skills	Understanding
CLO - 2	Developing Effective Resumes	Apply
CLO - 3	Enhancing Communication Skills	Apply
CLO - 4	Applying Problem –Solving and Critical Thinking	Analyze
CLO - 5	Understanding Workplace Ethics and Professional Behaviour	Understanding
<b>Syllabus:</b>		<b>Hours</b>
<b>Module1: Competitive Examinations</b>		<b>15</b>
<b>Central Government Examinations:</b> UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. <b>Karnataka State Government Examinations:</b> KPSC, KEA, KSPEB. Eligibility criteria for various examinations. Common Examination pattern. <b>Private Organizations:</b> Access vacancies from Naukari.com; Indeed.com; shine.com; linkedin.com etc., <b>Practical:</b> Explore various vacancies notified by the above-stated authorities.		
<b>Module2: Quantitative aptitude, logical reasoning, and analytical ability</b>		<b>16</b>

**Quantitative aptitude:** Percentage, Profit or loss calculation, Time and work, Speed and Distance, Ratio and proportion. ( Simple problems)  
**Logical Reasoning:** Coding and Decoding, Blood Relations, Directions, and Venn Diagram.  
**Analytical Ability:** Statement and assumptions and Data interpretation.  
**Practical:** Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.

**Module 3: Soft Skills**

**06**

Soft Skills – Communication skills-Interpersonal skills – Interview Skills -effective resume writing- Leadership skills –Technology skills –Problem Solving –Self management

**Practical:**

1. Prepare a resume with at least 2 references.

Conduct a mock interview based on the resume prepared by the students.

**Module 4: Workplace Etiquette**

**08**

Time Management- importance and strategies for effective time management, Dress code, personal grooming, and Office and workplace manners, Meeting etiquette. Work ethics and integrity – Team work.

**Books for Reference:**

1. Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
2. Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
3. Seema Gupta, Soft Skills- Interpersonal& Intra personal skills development,V&S Publishers, New Delhi.
4. Dr.RS Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
5. Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
6. [List of Government Competitive Exams, Jobs & Vacancies\(exampur.com\)](#)
7. <https://www.safalta.com>
8. <https://sarkariservice.in>

**Note: Latest edition of books may be used**



<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBAVOC501 <b>Name of the Course:</b> Digital Marketing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Gain knowledge on Digital Marketing and strategies.</li> <li>Gain knowledge on Email marketing and Content marketing.</li> <li>Gain knowledge on Social Media Marketing and Web Analytics.</li> <li>Gain knowledge on YouTube Advertising &amp; Conversions.</li> </ol>		
<b>Course Learning Outcome</b>		
<b>CLO</b>	<b>After the completion of this course, the student will be able to</b>	<b>Cognitive level</b>
CLO- 01	Understand the concepts and importance of Digital Marketing.	Understand
CLO- 02	Develop basic digital marketing strategies for real business scenario.	Apply
CLO- 03	Understand how SEO and PPC contribute to a business's online presence.	Understand
CLO- 04	Analyze the performance of digital marketing campaign.	Analyze
CLO- 05	Evaluate the cost effectiveness of different digital marketing tactics.	Evaluating
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Digital Marketing</b>		<b>08</b>
Introduction, Overview of digital marketing, Evolution of digital marketing, Importance and benefits of digital marketing, Digital marketing channels and platforms. Digital Marketing Strategy and Planning: Developing a digital marketing strategy, Setting goals and objectives, Budgeting and resource allocation. Campaign planning and execution, Monitoring and adjusting digital marketing campaigns.		
<b>Module No. 2: Email and Content Marketing:</b>		<b>09</b>
Introduction to email marketing, Building an email list, Creating effective email campaigns, Email automation and segmentation, Email marketing metrics and analytics. Content Marketing: Understanding content marketing, Content strategy and planning, Content creation and distribution, Content promotion and amplification, Content marketing metrics and analytics.		
<b>Module No. 3: Social Media Marketing (SMM)</b>		<b>09</b>
Social Media Marketing: Overview of social media marketing, Social media platforms and their features, Creating and optimizing social media profiles, Social media content strategy, Social media advertising and analytics. Mobile Marketing: Mobile marketing overview, Mobile advertising strategies, Mobile app marketing, Location-based marketing, Mobile marketing analytics.		
<b>Module No. 4: Web Analytics</b>		<b>11</b>

Analytics and Reporting: Importance of analytics in digital marketing, Setting up web analytics tools (e.g., Google Analytics), Tracking and measuring key performance indicators (KPIs), Conversion tracking and optimization, Reporting and data visualization

**Module No. 5: YouTube Advertising (Video Ads) and conversion**

**08**

YouTube Advertising (Video Ads): YouTube advertising, its usages, Creating YouTube campaigns Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance. Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions Analyzing conversion data, Conversion optimizer.

**Skill Development Activities:**

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognise the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.
5. Organise how we can limit the marketing materials we get through e-mail.

**Books for Reference:**

1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones
2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson
3. Internet Marketing: a practical approach By Alan Charlesworth
4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F. Bormann, Krista E Neher
5. "Mobile Marketing: How Mobile Technology is Revolutionizing Marketing, Communications and Advertising" by Daniel Rowles

**Note: Latest edition of text books may be used.**

Name of the Program: Bachelor of Business Administration (BBA.)		
Course Code: BBADSC601		
Name of the Course: Business Law		
Course Credits	No. of hours per week	Total No. of teaching hours
4 Credits	4 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & 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>Comprehend the laws relating to Contracts and its application in business activities.</li> <li>Comprehend the rules for Sale of Goods and rights and duties of a buyer and a Seller.</li> <li>Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.</li> <li>Understand the significance of Consumer Protection Act and its features</li> <li>Understand the need for Environment Protection.</li> </ol>		
<b>Course Learning Outcomes:</b>		
CLO	After the completion of this course, the student will be able to	Cognitive level
CLO-01	Comprehend and articulate the key provisions of the Indian Contract Act, of 1872	Understand
CLO-02	Understand and explain the key provisions of The Sale of Goods Act, 1930	Evaluate
CLO-03	Analyze the key provisions of the Negotiable Instruments Act	Analyze
CLO-04	Recall Key Features of the Consumer Protection Act	Remember
CLO-05	Understand the regulations and guidelines for environmental protection	Understand
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Indian Contract Act, 1872</b>		<b>16</b>
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, <b>Special Contracts – Indemnity and Guarantee – Rights and Liabilities of Surety – Bailment and Pledge – Duties of Bailor and Bailee – Bailor’s Lien – Pledge – Pawner and Pawnee.</b> Discharge of a contract, Breach of Contract.		
<b>Module No. 2: The Sale of Goods Act, 1930</b>		<b>12</b>
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions. Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.		
<b>Module No. 3: Negotiable Instruments Act 1881</b>		<b>12</b>
Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments –Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting.		
<b>Module No. 4: Consumer Protection Act 1986</b>		<b>08</b>

Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.

**Module No. 5: Environment Protection Act 1986**

**08**

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.

**Skill Developments Activities:**

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Briefly narrate any one case law relating to minor.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
5. List out any six cybercrimes.

**Cases:**

The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be specifically dealt with –

1. Balfour Vs Balfour
2. Carlill Vs Carbolic Smoke Ball Company
3. Felthouse Vs Bindley
4. Lalman Shukla Vs. Gauridutt
5. Durgaprasad Vs Baldeo
6. Chinnayya Vs Ramayya
7. Mohiribibi Vs. Dharmodas Ghosh
8. Ranganayakamma Vs Alvar Chetty
9. Hadley Vs Baxendale

**Books for Reference:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Chanda.P.R, Business Laws, Galgotia Publishing Company

<b>Name of the Program:</b> Bachelor of Business Administration (BBA)		
<b>Course Code:</b> BBADSC602		
<b>Name of the Course:</b> Income Tax – II		
<b>Course Credits</b>	<b>No. of hours per week</b>	<b>Total No. of Teaching hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will:</b>		
a) Understand the procedure for computation of income from business and other Profession.		
b) the provisions for determining the capital gains.		
c) Compute the income from other sources.		
d) Demonstrate the computation of total income of an Individual.		
e) Comprehend the assessment procedure and to know the power of income tax authorities.		
<b>CLO</b>	<b>After the completion of this course, the student will be able to</b>	<b>Cognitive level</b>
CLO- 01	Determine and calculate Profits and gains from business and profession	Apply
CLO- 02	Determine and calculate Capital Gains.	Apply
CLO- 03	Determine and Calculate Income from other sources.	Apply
CLO- 04	Define the Provisions of Set off and Carry Forward of Losses.	Remember
CLO- 05	Understand Assessment Procedure and Income Tax Authorities	Understand
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 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>Module No. 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 - Exemption under section 54, Problems.		
<b>Module No. 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>Module No. 4: Set Off and Carry Forward of Losses</b>		<b>10</b>
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only).		
<b>Module No. 5: Assessment Procedure and Income Tax Authorities</b>		<b>08</b>

Introduction - Due date of filing returns, filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.

**Skill Developments Activities:**

1. Visit any chartered accountant office and identify 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. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department in your locality.
6. Any other activities, which are relevant to the course.

**Books for References:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lecturers – Income Tax –I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.
8. Dr. B Mariyappa, Income Tax II –HPH.

**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code: BBADSC603**

**Name of the Course: International Business**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

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

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

**Course Learning Outcome:**

<b>CLO</b>	<b>After the completion of this course, the student will be able to</b>	<b>Cognitive level</b>
CLO- 01	Understand the concept of International Business.	Understand
CLO- 02	Differentiate the Internal and External International Business Environment.	Analyse
CLO- 03	Understand the different Globalization, MNC and TNC	Understand
CLO- 04	Identify and remember organizations supporting International Business	Remember
CLO- 05	Understand Mode of entry into international business.	Understand

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to International Business</b>	<b>12</b>
Introduction- Meaning and definition of international business, need and importance of international business, stages of internationalization, tariffs and non-tariff barriers to international business.	
<b>Module No. 2: International Business Environment</b>	<b>12</b>
Overview, Internal and External environment - Economic environment, Political environment, Demographic environment, Social and Cultural environment, Technological and Natural environment.	
<b>Module No.3: Globalization</b>	<b>12</b>
Meaning, features, essential conditions favoring globalization, challenges to globalization, MNCs, TNCs - Meaning, features, merits and demerits; Technology transfer – meaning, Types, Elements and issues in technology transfer.	
<b>Module No.4: Organizations Supporting International Business</b>	<b>10</b>
Meaning, Objectives and functions of - IMF, WTO, TRIM and TRIP; and Regional Integration- NAFTA, SAARC, BRICS.	
<b>Module No.5: Mode of entry into international business</b>	<b>10</b>
Exporting, licensing and franchising, contract manufacturing, turnkey projects, management contracts, wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments.	

**Skill Developments Activities:**

1. Tabulate the foreign exchange rate of rupee for dollar and euro currencies for 1 month
2. List any two Indian MNC's along with their products or services offered.
3. Prepare a chart showing currencies of different countries
4. Collect and paste any 2 documents used in Import and Export trade.

**Books for References:**

- Rakesh Mohan Joshi. (2011). International Business, Oxford University Press, New Delhi.
- Francis Cherunilam; International Business, Prentice Hall of India
- P. SubbaRao – International Business – HPH
- Sumati Varma. (2013). International Business (1st edi), Pearson.
- Charles Hill. (2011). International Business: Text & Cases, Tata McGraw Hill, New Delhi.
- International Business by Daniel and Radebaugh –Pearson Education



<b>Name of the Program: Bachelor of Business Administration (BBA) Finance</b>		
<b>Elective</b>		
<b>Course Code: BBADSE601</b>		
<b>Name of the Course: Security Analysis and Portfolio Management</b>		
<b>Course Credits</b>	<b>No. of hours per week</b>	<b>Total No. of teaching hours</b>
3 Credits	3 hours	45 hours
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & 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 concept of basics of Investment.</li> <li>b) Evaluate the different types of alternatives.</li> <li>c) Evaluate the portfolio and portfolio management.</li> <li>d) Understand the concept of risk and returns</li> <li>e) Gain the knowledge of fundamental and technical analysis.</li> </ul>		
<b>Course Learning Outcome:</b>		
<b>CLO</b>	<b>After the completion of this course, the student will be able to</b>	<b>Cognitive level</b>
CLO- 01	Understand the concepts of investments and security market.	Understand
CLO- 02	Implementing the concepts of risk and return relationship.	Apply
CLO- 03	Analyze fundamental and technical analysis.	Understand
CLO- 04	Understand the concepts of portfolio management and find out the values of Beta.	Apply
<b>Syllabus:</b>		<b>Hrs.</b>
<b>Module No. 1: Introduction to Investments</b>		<b>10</b>
Introduction- Investment process, Criteria for Investment, types of Investors, Investment, Speculation and Gambling. Elements of Investment, Investment Avenues, Factors influencing selection of investment alternatives. Security Market- Introduction, functions, Secondary Market Operations. Stock Exchanges in India, Security Exchange Board of India, Government Securities Market, Corporate Debt Market and Money Market Instruments.		
<b>Module No. 2: Risk-Return Relationship</b>		<b>12</b>
Meaning of risk, types of risk, measuring risk, risk preference of investors. Meaning of return, measures of return, holding period of return, Annualized return, expected return, investors attitude towards risk and return.		
<b>Module No. 3: Fundamental Analysis and Technical Analysis</b>		<b>12</b>
Introduction- Investment Analysis, Fundamental Analysis, Macro Economic Analysis, Industry Analysis, Company Analysis and Technical Analysis		
<b>Module No. 4: Portfolio Management</b>		<b>11</b>
Framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – CAPM – Beta of CAPM.		

**Skill Development**

1. Prepare an imaginary investment portfolio for individual with a salary of 10 lakhs per annum.
2. List of 10 companies approached SEBI for IPO
3. Prepare a technical analysis chart on Blue Chip Companies of BSE.
4. Collect information regarding GDRs, ADRs, IDRs and various Bonds and make a chart.
5. Watch market movement for a day and analyze the trend of Nifty-Fifty Index.

**Books for Reference**

1. A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
2. Singh Preeti, Investment Management, HPHG
3. Alexander Fundamental of Investments, Pearson Ed.
4. Hangen: Modern Investment theory. Pearson Ed.
5. Kahn: Technical Analysis – Plain and sample PearsonEd.
6. Ranganthan: Investment Analysis and Port folio Management.
7. Chandra Prasanna: Managing Investment – Tata Mc GramHill.
8. Alexander, shampe and Bailey – Fundamentals of Investments Prentice Hall of India
9. Newyork Institute of Finance – How the Bond Market work –PHI.
10. Mayo Investment Thomason hearing

**Name of the Program:** Bachelor of Business Administration (BBA)

**Marketing Elective Course Code:**

**BBADSE602**

**Name of the Course: Advertising and Media Management**

Course Credits	No. of hours per week	Total No. of teaching hours
3 Credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, 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 nature, role, and importance of IMC in marketing strategy
- b) Understand effective design and implementation of advertising strategies
- c) Present a general understanding of content, structure, and appeal of advertisements
- d) Understand ethical challenges related to responsible management of advertising and brand strategy.
- e) Evaluate the effectiveness of advertising and agency's role

**Course Learning Outcomes:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO-01	Analyze the components and strategies of Integrated Marketing Communication	Understand
CLO-02	Evaluate the influence of various media channels on consumer behaviour	Evaluate
CLO-03	Analyze various advertising strategies and campaigns	Analyze
CLO-04	Recall and describe the fundamental concepts and techniques of sales promotion	Remember
CLO-05	Understand and explain various methods and metrics used to measure the effectiveness of advertisements	Understand

Syllabus:	Hours
<b>Module -1: Introduction to Integrated Marketing Communication</b>	<b>10</b>
Integrated marketing communication, AIDA Model, Setting goals and objectives, concept of DAGMAR in setting objectives, elements of IMC; Role of advertising in India's economic development, Ethics in advertising, Social, Economic and Legal aspects of advertising.	
<b>Module -2: Consumer and Media</b>	<b>10</b>
How advertising works: perception, cognition, affect, association, persuasion, behaviour, Associating feeling with brands, Use of research in advertising planning; Advertising Media; industry structure, functions, advantages, disadvantages of print, Television, Radio, Internet, Outdoor, Basic concept of media planning, media selection, Media Scheduling strategy, setting media budgets	
<b>Module-3: Advertising Program</b>	<b>10</b>
Planning and managing creative strategies; Creative approaches; Building Advertising Program: Message, Theme, advertising appeals; Advertising layout: how to design and produce advertisements; Advertising Budget: nature and methods of advertising appropriation; Art of copywriting; Guidelines for copywriting; Copywriting for print, Audio, TV and outdoor media.	

<b>Module -4: Other Elements of IMC- Sales Promotion, PR, Events and Experiences and Word of Mouth</b>	<b>10</b>
Consumer and trade sales promotion, application of sales promotion in different domains; Using public relations in image building; Planning and executing events, event management; Viral marketing, building organic word of mouth communication.	

<b>Module -5: Measuring Effectiveness</b>	<b>05</b>
Measuring Advertising Effectiveness: stages of evaluations and various types of testing-Pre and Post testing; Advertising agencies: history, role, importance, organizational structure, functions; Selection of agency, client-agency relationship, compensation strategies	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>a) List out ethical issues in Advertisements.</li> <li>b) List out different modes of Advertisement.</li> <li>c) Write a note on guidelines for copywriting.</li> <li>d) List out types of Outdoor Advertisement.</li> <li>e) State the process in selection of Advertisement Agency.</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Advertising Principles and Practice, William Wells, John Burnett, Sandra Moriarty, 6th ed., Pearson education, Inc.</li> <li>2. Advertising and Promotion, G.Belch, Michael Belch, Keyoor Purani, 9th edition, Tata Mcgraw Hill publication, ISBN: 978-1-25-902685-0.</li> </ol>	

**Name of the Program:** Bachelor of Business Administration (BBA)

**Human Resource Elective Course Code:**

**BBADSE603**

**Name of the Course:** Human Resources Development

Course Credits	No. of hours per week	Total No. of Teaching hours
3 credits	3 hours	45 hours

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,

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

- a) Understand the need of HRD.
- b) Comprehend the framework of HRD.
- c) Know the models for evaluating the HRD programs.
- d) Comprehend the need for employee counseling.
- e) Apprehend the HR performance.

**Course Learning Outcome:**

CLO	After the completion of this course, the student will be able to	Cognitive level
CLO-01	Understand the need of HRD	Understand
CLO-02	Implementing the framework of HRD	Apply
CLO-03	Understand the Human Resource Performance	Understand
CLO-04	Evaluating the HRD programs	Analyse
CLO-05	Implementing the need for employee counseling	Apply

**Syllabus:** **Hours**

**Module No.1: Conceptual Analysis of HRD**

**08**

Introduction – Meaning and Definition of HRD - Need for HRD-Multiple Goals of HRD –HRD Department and its Task –HRD for Organizational Effectiveness – HRD in the Indian Context – HRD Mechanisms. Employee Empowerment – HRD as a Motivational Factor.

**Module No.2: Frame Work of Human Resource Development**

**10**

Frame work of Human Resource Development –HRD Processes-Assessing HRD Needs- HRD Model - Designing Effective HRD Program - HRD Interventions– Training Methods- Training - On-the-Job and Off-the-Job training- Brain Storming - Case Studies - Role Plays -Simulations – T-Groups - Transactional Analysis.

**Module No. 3: Human Resource Performance**

**10**

Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - Work Force Reduction - Realignment and Retention - HRD programs for diverse employees. Expatriate and Repatriate support and development

**Module No. 4: HRD Evaluating Programs**

**09**

Evaluating HRD Programs- Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development - Applications - Fundamental Concepts of Socialization.

**Module No. 5: Employee Counselling Services**

**08**

Introduction - Employee counselling – Counselling as an HRD Activity - Counselling Programs – components and characteristics, Issues in Employee Counselling. -Employee wellness and health promotion programs- Organizational Strategies based on Human resources

**Skill Development Activities:**

1. Encourage students to visit any business outlet and learn about the various developmental activities undertaken for their Employees.
2. Conduct in-class Transactional analysis' activities
3. Promote student to come up with their own ideas to manage work force diversity.
4. Conduct Role plays taking real world scenarios.

**Books for References:**

1. Werner & Desimone, Human Resource Development, Cengage Learning, 2006
2. William E. Blank, Handbook For Developing Competency Based Training, Programmes Prentice-Hall, New Jersey, 1982.
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press, 2009
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning, 2001

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Retail Management Course Code:</b> <b>BBADSE604</b> <b>Name of the Course: Retail Operations Management</b>		
Course Credits	No. of hours per week	Total No .of teaching hours
3 Credits	3hours	45 hours
<b>Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar &amp;field work etc.,</b>		
<b>Course Outcomes: On successful completion student will demonstrate:</b> a) Compare various retail formats and technological advancements for setting up appropriate retail business. b) Identify the competitive strategies for retail business decisions. c) Examine the site location and operational efficiency for marketing decisions. d) Analyze the effectiveness of merchandising and pricing strategies.		
<b>Course Learning outcome:</b>		
<b>CLO</b>	<b>After the completion of this course the student will be able to</b>	<b>Cognitive level</b>
CLO - 01	Understand and explain the structure and significance of retailing	Understanding
CLO - 02	Analyze Consumer Behaviour in retail	Analyzing
CLO - 03	Develop and Implement Retail Market Strategies.	Applying
CLO – 04	Identify and analyze retail industry trends and challenges	Analyzing
CLO - 05	Evaluate the impact of Technology on retail	Evaluating
<b>Syllabus:</b>		
<b>Module-1: Retail and Logistics Management</b>		<b>07</b>
Introduction Retailing and economic significance- Functions of a retailer - Types of retailers – Trends in retailing – International Retailing – Retailing as a career –Retail Management Decision Process - Service Retailing.		
<b>Module-2: Retailing Environment Theories</b>		<b>10</b>
Theory of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory- - Multi channel retailing – Retail Aggregators Business Model – Phases of growth of retail markets – Retail Mix.		
<b>Module-.3: Store Loyalty Management and Retail Location</b>		<b>10</b>
Types of customers – Variables influencing store loyalty – Store loyalty models – Influencing customers through visual merchandising – Retail location strategy– Importance of location decision – Retail location strategies and techniques – Types of retail locations.		
<b>Module-4: Merchandise Management</b>		<b>10</b>
Meaning - Roles and responsibilities of the merchandiser and the buyer – Function of Buying for different types of Organizations – Process of Merchandise Planning – Merchandise Sourcing –Methods of procuring merchandise --Retail Pricing policies.		

Meaning – Understanding the retail consumer –Factors influencing Consumer behaviour –Consumer decision making process –Segmentation, targeting, and positioning in retailing –retail pricing strategies- omnichannel retailing –Innovations in retail technology.

**Skill Development Activities:**

- a) Write a note on Visual merchandising training programme layout design, and product placement.
- b) Write a note Leadership training: Develop skills in coaching, delegation and motivation.
- c) Derive Customer analysis by considering skills in understanding customer behavior and preferences to improve customer satisfaction.
- d) Chart out the types of customers in creating customer loyalty programs.

**Books for References:**

1. Coughlem: Marketing Channels .Gilbert Pearson: Retail Marketing Education Asia 2001.
2. Michael Levy & Barton A Weitz : Retailing Management ,Mc Graw
3. Patrick M Dunne: Robert F Lusch: Retail Management Hill Publications.
4. Suja Nair: Retail Management, Himalaya Publishing House.
5. W.Stern, EL.Ansary, T.Ooughlan: Marketing Channels, 6<sup>th</sup> Edition PHI New Delhi, 2001.



<b>Name of the Program: Bachelor of Business Administration (BBA)</b> <b>Course Code: BBAVOC601</b> <b>Name of the Course: Goods and Services Tax</b>		
<b>Course Credits</b>	<b>No of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.		
<b>Course Outcomes: On successful completion Student will demonstrate</b> <ol style="list-style-type: none"> <li>Understand the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation.</li> <li>AnalyzethehistoryofindirecttaxationinIndiaandthestructureoftheIndian taxation system.</li> <li>Understand the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.</li> <li>Understand the time, place, and value of supply under GST, and apply this knowledge to calculate the value of supply and determine GST liability.</li> <li>Understand input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability.</li> </ol>		
<b>Course learning outcome:</b>		
<b>CLO</b>	<b>After the completion of this course the student will be able to</b>	<b>Cognitive level</b>
CLO - 01	Understanding key terminologies and definitions related to GST.	Understanding
CLO - 02	Analyze the impact of GST on different sectors and businesses.	Analyzing
CLO - 03	Apply the procedures for GST registration and return filing	Applying
CLO – 04	Examine the role of technology in GST compliance and administration.	Analyzing
CLO - 05	Evaluate compliance requirements and identify potential challenges under GST Law.	Evaluating
<b>Syllabus</b>		
<b>ModuleNo.1: Basics of Taxation</b>		<b>04</b>
Tax–Meaning and Types, Differences between Direct and Indirect Taxation, Need for GST, Structure of Indian Taxation.		
<b>ModuleNo.2: Goods and Services Tax–Frame work and Definitions</b>		<b>12</b>
Introduction to Goods and Services Tax, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST.		
<b>ModuleNo.3: Time, Place And Value of Supply</b>		<b>20</b>
Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of 'Value of Supply'.		
<b>ModuleNo.4: Impact of GST on Various Sectors</b>		<b>14</b>

GST and its impact on different Sectors –Manufacturing, service, and trade – Real estate and construction – E-commerce, Challenges in GST implementation – Opportunities for business – Role of technology in GST

**ModuleNo.5: GST Procedures**

05

Registration under GST, Procedure for Registration, Special provisions for casual taxable persons and non-resident taxable person, Types of GST returns, Filing Procedures and due dates, Types of offenses under GST, penalties and prosecution

**Skill Developments Activities:**

- a) List out the process of GST registration for a business.
- b) Chart out 'time of supply' concept relevance in GST.
- c) Identify the place of supply for goods and services in different scenarios.
- d) Calculate GST liability for a particular transaction using imaginary values.
- e) Explain the process of availing input tax credit in GST.

**Books for Reference:**

- 1. V Rajesh Kumar and Mahadev ,“Indirect Taxes”, Mc Graw Hill Education
- 2. Datey, VS, “Indirect Taxes”, Tax man Publications.
- 3. Hiregangeetal, “Indirect Taxes:, Puliani and Puliani .
- 4. Haldia, Arpit,“GST MadeEasy”,TaxmannPublications.
- 5. Chaudhary, Dalmia, Girdharwal,“GST–APracticalApproach”,TaxmannPublications.
- 6. Garg,Kamal,“Understanding GST”,Bharat Publications.
- 7. Hiregange,Jain and Naik,“Students’Hand book on Goods and ServicesTax”,PulianiandPuliani.

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