BBA
Paper Code: BBA102
Subject: Cost Accounting

A. Introduction

**Objective:** The primary objective of the course is to familiarize the student with the basic cost concepts, allocation and control of various costs and methods of costing.

<table>
<thead>
<tr>
<th>COBBA.102.1</th>
<th>Comprehensive understanding on objectives and scope of cost accounting in business.</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA.102.2</td>
<td>Explore cost control through various material controlling techniques.</td>
</tr>
<tr>
<td>COBBA.102.3</td>
<td>Evaluate the remuneration systems and incentives schemes to deal with labour cost.</td>
</tr>
<tr>
<td>COBBA.102.4</td>
<td>Examine overhead cost through overhead functional analysis</td>
</tr>
<tr>
<td>COBBA.102.5</td>
<td>Prepare cost sheet with computation of normal and abnormal profits/loss</td>
</tr>
<tr>
<td>COBBA.102.6</td>
<td>Prepare Contract accounts using escalation clause.</td>
</tr>
</tbody>
</table>

C. Program Outcomes

<table>
<thead>
<tr>
<th>PO1.</th>
<th>Apply Knowledge of various functional areas of business.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO2.</td>
<td>Develop communication and professional presentation skills</td>
</tr>
<tr>
<td>PO3.</td>
<td>Demonstrate critical thinking and Analytical skills for business decision making</td>
</tr>
<tr>
<td>PO4.</td>
<td>Illustrate leadership abilities to make effective and productive teams</td>
</tr>
<tr>
<td>PO5.</td>
<td>Explore the implications and understanding the process of starting a new venture</td>
</tr>
<tr>
<td>PO6.</td>
<td>Imbibe responsible citizenship towards sustainable society and ecological environment</td>
</tr>
<tr>
<td>PO7.</td>
<td>Foster Creative thinking to find innovative solutions for diverse business situations</td>
</tr>
</tbody>
</table>
D. Program Specific Outcomes

| PSO.1. | Understand, interpret, and analysis the facts with the Cost Accounting |
| PSO.2. | Apply reflective thinking and research skills using latest technological tools |
| PSO.3. | Assimilate technical functional knowledge of operations in business organization |
| PSO.4. | Demonstrate strategic and proactive thinking towards business decision making |
| PSO.5 | Develop communication and professional skills |
| PSO.6 | Understanding of different techniques of material controlling |

E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td>Mid-Term Exam</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>5</td>
</tr>
<tr>
<td>External Assessment</td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>
## G. Syllabus

### UNIT I

**Meaning and Scope of cost Accounting:** Basic cost objectives and scope of cost accounting, cost centers and cost units, Difference between financial, cost and management accounting, Basic cost concepts – Cost classification and elements of cost.

**Material Control:** Meaning, steps involved, Materials and inventory, Techniques of material/inventory control (EOQ, FSND, ABC, Stock Levels, JIT, VED), Valuation of inventory (FIFO, LIFO, Weighted average); Practical examples of EOQ, stock level, FIFO, LIFO.

### UNIT II

**Labour cost:** Attendance and payroll procedures, overtime, idle time and incentives, Direct and indirect cost, remuneration systems and incentives schemes (Hasley, Rowan, Taylor, Merrick, Bedaux, Emerson, plan practical example).

**Overheads:** Functional analysis – factory, administration, selling, distribution, research and development, fixed, variable. Semi-variable and step cost; Factory overheads, Administration overheads and selling and distribution overheads in brief. (Overhead rate, Machine rate, under & over absorption practical exam to be taught)

### UNIT III

**Cost Sheet:** Preparation of cost sheet (simple problems)

**Process costing:** Meaning and computation of normal profit, abnormal effective, and abnormal loss.

### UNIT IV

**Contract costing:** Contract meaning, types, job and Batch costing, preparation of contract, accounts, escalation clause, calculation of work in progress, accounting for material: accounting for plant used in a contract: contract profit and loss account, balance sheet, operating costing (basics problem example to be taught).

### Suggested Readings:

4. P.C. Tulsian, Introducton to cost Accounting, s. Chand, Delhi.
## I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nature, Aims, and Scope of cost accounting</td>
<td>Lecture</td>
<td>CO1</td>
<td>Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td>Objectives of cost accounting, Cost centers</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Difference between financial, management and cost accounting</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Basic cost concepts, cost classification</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Material control meaning, steps involved</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Techniques of material controlling</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Continue</td>
<td></td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Valuation of inventory</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Labour cost: Attendance and payroll procedures</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>continue</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Idle time and incentives</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Direct and indirect labour</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Remuneration system and incentives schemes</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Class test</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Overheads functional analysis</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Factory, administration</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Selling and distribution</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Fixed, variable, semi variable cost</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Preparation of cost sheet</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Process costing</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Process costing</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Meaning of contract costing</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Types of contract costing</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Preparation of contracting accounts</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Revision</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Class test</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA 102.1</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 102.2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 102.3</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 102.4</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 102.5</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 102.6</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

### K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules.
- Must be on time.
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms.

### L. Faculty Contact

Details:

<table>
<thead>
<tr>
<th>Name:</th>
<th>Ms. Uma Khari</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation:</td>
<td>Asst. Professor</td>
</tr>
<tr>
<td>Room &amp; Block No.:</td>
<td><a href="mailto:Umakharifimtofficial@gmail.com">Umakharifimtofficial@gmail.com</a></td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
</tbody>
</table>

---

FAIRFIELD

Institute of Management & Technology

NAAC ACCREDITED

[Logo]

[Logo]

[Logo]
Second Semester

BBA (G)

Paper Code: BBA 104  
Subject: Decision Techniques for Business

L4 T0 C4

A. Introduction

Objective: The objective of this paper is to develop student’s familiarity with the basic concept and tools in Statistics and operation research. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers.

| COBBA 104.1 | To measure the central tendency along with the fact of Statistics. To enhance the meaning of Variation. |
| COBBA.104.2 | To understand how two variables are correlated and calculate the correlation between variables. Apply Correlation and Regression concepts in business and research problems. |
| COBBA.104 .3 | Explore the use of linear programming in business problem solving. |
| COBBA.104 .4 | Analyze transportation and assignment problems. |
| COBBA.104 .5 | Evaluate alternatives before taking business decisions. |

C. Program Outcomes

| PO1.       | Critical Thinking: Demonstrate critical thinking and analytical skill for business decision making. To find innovative solutions for diverse business situations. |
| PO2.       | Effective Communication: Develop communication and professional skills. |
| PO4.       | Effective Citizenship: Illustrate leadership abilities to make effective and productive teams. |
PO5. Ethics: Appreciate inclusivity towards diverse culture and imbibe universal values.

PO6. Environment and Sustainability: Imbibe responsible citizenship towards sustainable society and ecological environment.

PO7. Self-directed and Life-long Learning: Explore the implications and understanding the process of starting a new venture.

D. Program Specific Outcomes

<table>
<thead>
<tr>
<th>PSO.1</th>
<th>Understand, interpret, and analysis the facts with the help of Statistics.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSO.2</td>
<td>Assimilate technical functional knowledge of operations in business</td>
</tr>
<tr>
<td>PSO.3</td>
<td>Apply reflective thinking and ability to conduct effective research using latest technological tools.</td>
</tr>
<tr>
<td>PSO.4</td>
<td>Develop communication and professional presentation skills</td>
</tr>
<tr>
<td>PSO.5</td>
<td>Appreciate inclusivity towards diverse culture and imbibe universal values.</td>
</tr>
<tr>
<td>PSO.6</td>
<td>Understanding of different tool of Statistics.</td>
</tr>
</tbody>
</table>

E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td>Mid-Term Exam</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>5</td>
</tr>
<tr>
<td>External Assessment</td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

G. Syllabus

Unit 1
Statistics: Definition, Important & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of Frequency distribution - Graphics, Bars, Histogram.

Measures of Central Tendency - Mean Median and Mode, Partition values - quartiles, deciles and percentiles; Measures of variation - Range, IQR, quartile, deciles and percentiles, quartile deviation and standard deviation and Lorenz Curve.
(14 Hours)

Unit II
Correlation Analysis: Correlation Coefficient; Assumptions of Correlation Analysis;
Coefficients of Determination and Correlation; Measurement of Correlation—Karl Person’s Methods; Spearman's Rank correlation; Regression: meaning, assumptions, regression lines, ordinary least square method of regression; Pitfalls and Limitations Associated with Regression and Correlation Analysis.

(14 Hours)

**Unit III**


(14 Hours)

**Unit IV**

Transportation and Assignment problems: General Structure of Transportation Problem, Methods for Finding Initial Solution and Testing for Optimality, Assignment Problem: Hungarian Assignment Method, unbalanced assignment problems, restrictions in assignment, Travelling Salesman Model.

(14 Hours)

---

**H. References**

**Text Books**

1. Vohra, N.D., Quantitative Techniques in Management, McGraw Hill Education.
2. Gupta, SP and Gupta, P.R., Quantitative Techniques and Operation Research, Sultan Chand.
5. Render, Barry, Stair, R.M., Hanna, M.E., Quantitative Analysis for Management,
## I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Statistics: Definition, Important &amp; Limitation</td>
<td>Lecture</td>
<td>CO1</td>
<td>Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td>Collection of data and formation of frequency distribution,</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Graphic presentation of Frequency distribution - Graphics, Bars, Histogram.</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Measures of Central Tendency - Mean, Median and Mode:</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Partition values - quartiles, deciles and percentiles;</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Measures of variation - Range, IQR, quartile</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----</td>
<td>--------------------------------------------</td>
<td>--------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Deciles and percentiles</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Quartile deviation and standard deviation</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Lorenz Curve</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Class Test</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Correlation Coefficient; Assumptions of Correlation Analysis</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Coefficients of Determination and Correlation;</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Measurement of Correlation- Karl Person's Methods</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Spearman's Rank correlation;</td>
<td>Lecture</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week</td>
<td>Topic</td>
<td>Type</td>
<td>CO Code</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>------------------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Regression: meaning, assumptions,</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Regression lines, ordinary least square method of regression;</td>
<td>Lecture</td>
<td>CO 2</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Pitfalls and Limitations Associated with Regression</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Pitfalls and Limitations Associated with Correlation</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Class Test</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Linear Programming: Concept and Assumptions</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Usage in Business Decision Making</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Linear Programming Problem: Formulation</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>----</td>
<td>----------</td>
<td>--------------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Methods of Solving: Graphical</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Methods of Solving: Simplex</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>problems with mixed constraints:</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Duality</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Class Test</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Transportation and Assignment problems:</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>General Structure of Transportation Problem</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Methods for Finding Initial Solution</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Testing for Optimality</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Assignment Problem: Hungarian Assignment Method</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----------------------------------------------</td>
<td>--------------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>unbalanced assignment problems,</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>Restrictions in assignment</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>Travelling Salesman Model.</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>56</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>57</td>
<td>Class Test</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>SO4</th>
<th>SO5</th>
<th>SO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBCOM 104.1</td>
<td></td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBCOM 104.2</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBCOM 104.3</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBCOM 104.4</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBCOM</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial
Correlation

K. Expectations from Students:

- Actively participate in the classroom discussions
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum
  75% attendance as per GGSIP University norms)

L. Faculty Contact
Details:

Name: Dr. Nisha Datt
Designation: Assistant Professor
Room & Block No.: Dr.nishafimtoffical@gmail.com
Email:
A. Introduction

**Objective:** To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions and how the Indian Economy is influencing the business environment in India Context.

<table>
<thead>
<tr>
<th>COBBA106 1</th>
<th>CO1 Define the environment of business in terms of factors affecting it and to analyze the impact of such factors. Determining the relationship of concurrent business environment with Strategic Management through Environmental scanning &amp; monitoring.</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA106 2</td>
<td>CO2) To understand the economic, cultural, legal and political issues associated with national and international business.</td>
</tr>
<tr>
<td>COBBA106 3</td>
<td>CO3) To develop skills on strategies formulation to effectively cope-up with Environmental challenges.</td>
</tr>
<tr>
<td>COBBA106 4</td>
<td>CO4) To acquaint students with the issues of domestic and global environment in which business has to operate, and to relate the impact of environment on business in an integrated manner.</td>
</tr>
<tr>
<td>COBBA106 5</td>
<td>Analyze and Evaluate Global Business Environment in terms of Global Trade Policies by respective Institutions along with determining the impact and prospects of Technology in shaping Business.</td>
</tr>
<tr>
<td>COBBA106 6</td>
<td>Develop the critical thinking among the students as how Indian Economy influences the business environment.</td>
</tr>
</tbody>
</table>

C. Program Outcomes

| PO1. | Critical Thinking: Take informed actions after understanding to the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives. |
perspectives.

PO2. Effective Communication: To improve the communication skills and oratory skills


PO4. Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of social and legal issues and participate in civic life through volunteering.

PO5. Ethics: To inculcate professional ethics and to recognize different value systems including your own; understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and Sustainability: Understand the role of economy regarding issues of environmental and sustainable development.

PO7. Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes

D. Program Specific Outcomes

PSO.1. Understand, interpret, and analysis the facts with the help of macro economics

PSO.2. Knowledge to complex problem situations and offer potential solutions within a simulated professional context;

PSO.3. Ability to conduct effective research and develop the critical skill about the business environment;

PSO.4. Demonstrate communication skills,

PSO.5 Articulate their independent views over contemporary crucial Economic issues;
PSO.6 Understanding of different political, economic, cultural and legal structure of ancient and medieval periods.

E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Flip Teaching
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td>Mid-Term Exam</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>10</td>
</tr>
<tr>
<td>External Assessment</td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>100</td>
</tr>
</tbody>
</table>

G. Syllabus

Unit-I: An overview of Business Environment

Type of Environment-Internal, External, Micro and Macro environment, Socio Cultural Environment, Competitive Structure of Industries, Environmental Analysis and strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Process and Limitation of Environmental Analysis

Unit-II: Planning and Economic Development and Problems in Indian Economy

(Lecture 14)
Economic Problems, Magnitude, Causes, effects and measurement tool, Poverty, Inequality, Unemployment, Concentration of Economic Power, Low capital formation and Industrial Sickness.

Ease of Doing Business reforms like startup India, Swatch Bharat Abhiyan

Unit-III: Concepts of Macro Economics and National Income, Determination

(Lectures-14)

Definition , Importance, Limitation of Macro Economics, Macro -Economics Variables
Circular Flow in 2,3,4 Sector and Multiplier in 2,3,4 sector


Macro Economics Framework: Theory of Full employment and Income, Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between saving and consumption

Unit-IV: Economic Environment

(Lectures-14)

Nature of Economic Environment, Economic , Monetary and Fiscal Policies, FEMA, FDI, WTO, GATT Occupational Structure and contribution of various sectors in GDP of the country

H. References /Suggested Reading /Text Books

1. Paul J Business Environment , McGraw Hill Education


3. Dhinnga, I C, Indian Economy , Sultan Chand & Sons


Asia Law House, 2014

5. Gupta C. B Business Environment, Sultan Chand

6. Dwivedi D N Macro Economics McGrwa Hill Education

I. Lesson Plan
<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Date</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Correspondin g CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Type of Environment- Internal,</td>
<td>Lecture</td>
<td>CO1</td>
<td>MCQs &amp;Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Type of Environment-, External</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>Socio Cultural Environment,</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Competitive Structure of Industries</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>Environmental Analysis and strategic Mangement,</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>Managing Diversity,</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>Scope of Business</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>Characteristics of Business,</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>Process and Limitation of Environmental Analysis</td>
<td>Case Study</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>Revision of Unit 1</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>MCQs</td>
<td>Evaluation</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td></td>
<td>Planning and Economic Development and Problems in Indian Economy</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td>Economic Problems, Magnitude, Causes</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>Economic Problems, effects</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Topic</td>
<td>Type</td>
<td>Code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Poverty,</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Inequality,</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Unemployment,</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Concentration of Economic Power</td>
<td>Discussion</td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Low capital formation</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Industrial Sickness.</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Ease of Doing Business reforms like startup India.</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Swatch Bharat Abhiyan</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Revision</td>
<td>Flip teaching</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Assement</td>
<td>Evaluation</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Concepts of Macro Economics and National Income, Determination</td>
<td>Discussion and overview</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Definition, Importance, Limitation of Macro Economics</td>
<td>Lecture</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Macro -Economics Variables</td>
<td>Lecture</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Circular Flow in 2,3,4 Sector and Multiplier in 2,3,4 sector</td>
<td>Lecture</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>National Income: Concepts, Definition, Methods of Measurements</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Precautions in Estimation of National Income</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Macro Economics</td>
<td>Lecture</td>
<td>CO6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO Number</td>
<td>Theory of Full employment and Income</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>-------------------------------------</td>
<td>--------------------</td>
<td>-----</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Classical, Modern (Keynesian) Approach, Consumption Function,</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Relationship between saving and consumption</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Economic Environment</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Nature of Economic Environment, Economic</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Monetary and Fiscal Policies, FEMA, FDI, WTO, GATT</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Occupational Structure</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>contribution of various sectors in GDP of the country</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56</td>
<td>Class Test</td>
<td>Evaluation</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)**

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA 106</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 106</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO.2</td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 106 CO.3</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 106 CO.4</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 106 CO.5</td>
<td>3</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 106 CO.6</td>
<td>3</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

K. Expectations from Students:

- Actively participate in the classroom discussions/seminar
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

L. Faculty Contact Details:

| Name: | Dr Shalini Kumar |
| Designation: | Associate Professor |
SECOND SEMESTER

BBA (G)
PAPER CODE: BBA (110)  
SUBJECTS: Business Communication

A. Introduction

Objective: To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication. The course aims to support BBA (G) programme objectives with solid grounding in ethics, globalization and cross-functional issues.

<table>
<thead>
<tr>
<th>COBBA110.1</th>
<th>Proficiency in formal written communication.</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA110.2</td>
<td>Appreciate diversity and adapt to multicultural communication.</td>
</tr>
<tr>
<td>COBBA110.3</td>
<td>Analyze the forms and method of formal and informal mode of communication.</td>
</tr>
<tr>
<td>COBBA110.4</td>
<td>Ability to make effective and well-articulated presentations</td>
</tr>
<tr>
<td>COBBA110.5</td>
<td>Explore the significance of effective listening</td>
</tr>
</tbody>
</table>

C. Program Outcomes

| PO1. | Apply knowledge of various functional areas of business |
| PO2. | Develop communication and professional presentation skills |
| PO3. | Demonstrate critical thinking and Analytical skills for business decision making |
| PO4. | Illustrate leadership abilities to make effective and productive teams |
| PO5. | Explore the implications and understanding the process of starting a new venture |
| PO6 | Imbibe responsible citizenship towards sustainable society and ecological environment |
| PO7. | Appreciate inclusivity towards diverse culture and imbibe universal values |
PO8  Foster Creative thinking to find innovative solutions for diverse business situations

D. Program Specific Outcomes

PSO.1.  Apply reflective thinking and research skills using latest technological tools.

PSO.2.  Assimilate technical functional knowledge of operations in business organization.

PSO.3.  Demonstrate strategic and proactive thinking towards business decision making.

PSO.4  Illustrate negotiation skills and networking abilities.

E. Pedagogy:

The pedagogy would be the combination of the following techniques:

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Assessment</strong></td>
<td>Mid-Term Exam</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>10</td>
</tr>
<tr>
<td><strong>External Assessment</strong></td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>
G. Syllabus

UNIT I:
Fundamental of Communication: Meaning and significance of communication, Process of Communication, Principles of Effective Business Communication, 7Cs; How to Improve Command over Spoken and Written English, Effective Listening.

UNIT II:

UNIT III:

UNIT IV:

Suggested Readings:
## I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Course Introduction – What is Business Communication?</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Significance of communication</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Types of communication</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Process of Communication</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Principles of Effective Business Communication,</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>7Cs</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>How to Improve Command over Spoken</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Written English, Effective Listening</td>
<td>PPT</td>
<td>CO1</td>
<td></td>
</tr>
</tbody>
</table>

### UNIT-1

1. Idea of a global world,
2. Impact of globalization on organizational
3. Multicultural communication,
4. understanding culture for global communication;
5. Etic and Emic approaches to culture
6. The Cross Cultural Dimensions of Business Communication
7. Technology and Communication,
8. Ethical Issues in Business Communication,
9. Legal Issues in Business Communication,
10. overcoming cross cultural communication barriers
<table>
<thead>
<tr>
<th>UNIT-3</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Need, Functions and Layout of Letter Writing,</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
</tr>
<tr>
<td>2</td>
<td>Types of Letter Writing</td>
<td>Student PPT</td>
<td>CO1</td>
</tr>
<tr>
<td>3</td>
<td>Persuasive Letters</td>
<td>Promotion Letters</td>
<td>CO1</td>
</tr>
<tr>
<td>4</td>
<td>Request Letters,</td>
<td>Promotion Letters</td>
<td>CO3</td>
</tr>
<tr>
<td>5</td>
<td>Sales Letters</td>
<td>Student PPT</td>
<td>CO2</td>
</tr>
<tr>
<td>6</td>
<td>Complaints Letters</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
</tr>
<tr>
<td>7</td>
<td>Employment related letters</td>
<td>Student PPT</td>
<td>CO3</td>
</tr>
<tr>
<td>8</td>
<td>Employment related Interview</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
</tr>
<tr>
<td>9</td>
<td>Letters,</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
</tr>
<tr>
<td>10</td>
<td>Promotion Letters</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
</tr>
<tr>
<td>11</td>
<td>Resignation Letters</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
</tr>
<tr>
<td>12</td>
<td>Test for students</td>
<td>Test</td>
<td>CO2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNIT-4</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Barriers of Communication, Meaning, Need and Types,</td>
<td>Lecture/Discussion</td>
<td>CO3/CO5</td>
</tr>
<tr>
<td>2</td>
<td>News Letters</td>
<td>Student PPT</td>
<td>CO5</td>
</tr>
<tr>
<td>3</td>
<td>Circulars, Agenda,</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
</tr>
<tr>
<td>4</td>
<td>Notice, Office Memorandums,</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
</tr>
<tr>
<td>5</td>
<td>Office Orders,</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
</tr>
<tr>
<td>6</td>
<td>Minutes of the meeting</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
</tr>
<tr>
<td>7</td>
<td>Project and Report writing,</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
</tr>
<tr>
<td>8</td>
<td>How to Make a Presentation</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
</tr>
<tr>
<td>9</td>
<td>Presentation Tools,</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
</tr>
</tbody>
</table>
10 Guidelines for Effective Presentation Lecture/Discussion CO3

11 Revision Lecture/Discussion CO1

12 Class Test Lecture/Discussion CO2

J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PSO1</th>
<th>SO1</th>
<th>PSO3</th>
<th>JO4</th>
<th>SO5</th>
<th>SO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA 110.1</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COEBBA 110.2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 110.3</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 110.4</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 110.5</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

"-" - No Correlation; 1-Low Correlation; 2-Moderate Correlation; 3-Substantial Correlation

K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

L. Faculty Contact Details:

Name: Mr. Deepak Kumar
Designation: Assistant Professor
Room & Block No.: deepakkumar@fimt.edu@gmail.com
Email: fimtnd@gmail.com
Second Semester

BBA

Paper Code: BBA 204

Subject: Financial Management L4 PSDA1 C4

A. Introduction

Objective The objective of this course is to: (i) develop fundamental knowledge and conceptual understanding of various principles of financial management; (ii) aware students about various options available for optimizing the costs of capital and investment to maximize the return on investment having due regard to various risks; (iii) acquaint them to various tools and techniques for taking effective decisions with respect to financial management in highly dynamic and competitive market conditions both on supply side and demand side of credit markets.

| COBBA/BALL.B116.1 | enable students to critically analyze the financial decision making in the light of risks and returns dimensions; |
| COBBA/BALL.B116.2 | prepare them to handle capital budgeting issues and help their clients in solving real life problems related to the same; |
| COBBA/BALL.B116.3 | groom students to be profession ready with in-depth knowledge as to core financial management concepts. |
| COBBA/BALL.B116.4 | Analyze factors affecting dividend policy; |
| COBBA/BALL.B116.5 | Design working capital policy based on the assessment of financial requirements. |

C. Program Outcomes

| PO 1 | Exhibit understanding of overall business and financial environment in India |
| PO 2 | Demonstrate in-depth knowledge of financial operations and decision making in an organization |
| PO 3 | Develop comprehensive understanding and problem-solving abilities in financial services and operations |
| PO 4 | Develop critical thinking skills and analytical abilities to analyze business data using various techniques and tools |
Develop effective communication interpersonal and team skills

Pedagogy:

The pedagogy would be the combination of the following techniques:

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Laws

Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td>Mid-Term Exam</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>10</td>
</tr>
<tr>
<td>External Assessment</td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>100</td>
</tr>
</tbody>
</table>

Syllabus

COURSE CONTENTS:

Unit –I: Introduction (10 Hours)

Unit-II: Long Term Investment Decisions (10 Hours)

| a. Capital Budgeting: Features and Importance of Capital Budgeting Decisions |
| b. Types of Capital Budgeting Decisions |
| c. Estimation of Initial Subsequent and Terminal Cash Flows |
| d. Money and Real Cash Flows; Taxation and Cash Flows |
| e. Estimation of Costs and Benefits of a Project; Techniques of Evaluation |
| f. Payback Period; Accounting Rate of Return |
| g. Discounted Cash Flow Techniques |
| h. Net Present Value; Profitability Index |
| i. Discounted Payback Period; Internal Rate of Return; NPV versus IRR |
| j. Replacement Decisions, Optimum Replacement Timings |
| k. Reinvestment Rate Assumption |
| l. Capital Budgeting for Unequal Lives of Proposals |

Unit-III: Financing Decisions (10 Hours)

| a. Cost of Capital: Concept and significance of Cost of Capital |
| b. Measurement of Cost of Capital |
| c. Cost of Bonds & Debentures; Cost of Preference Share Capital |
| d. Cost of Equity Share Capital |
| e. Cost of Equity Under Different Dividend assumptions |
| f. Cost of Retained Earnings; Implicit and Explicit Cost of Capital; Factors Affecting Cost of Capital |
| g. Weighted Average Cost of Capital; Historical, Marginal, and Target Weights, Book Value versus Market Value Weights |
| h. Specific and overall Cost of Capital; Flotation Cost and Cost of Capital |
| i. Leverages: Concept and Importance of Leverages; Operating Leverage; Financial Leverage; Combined Leverage |
| j. Capital Structure: Concept of Value of Firm; Net Income Approach; Relevance of Capital Structure |
| k. Net Operating Income Approach; Irrelevance of Capital Structure; Modigliani and Miller Hypothesis; Behavioral explanation of NOI Approach |
| l. The Arbitrage Process; Cost of Capital under MM Model; MM Hypothesis with taxes |
| m. Traditional Approach: A balanced point of view; Leverage and Personal Taxation |
| n. Dividend Decisions: Concept of Dividend and Valuation of Firm |
| o. Determinants of Dividend Policy |
| p. Relevance and Irrelevance of Dividend Policy |
| q. Walters Model; Gordon Model; Modigliani and Miller Theory of Dividend Policy |

Unit-IV: Management Of Working Capital (10 Hours)

| a. Definition of Working Capital |
| b. Concept of Operating Cycle; Liquidity versus Profitability |
| c. Inventory Management: Costs of Maintaining Inventory; d. Carrying Cost; Cost of Ordering; e. Costs of Stock-out; EOQ Model |
| f. Reorder Level; ABC Analysis; Just in Time Inventory |
| g. Cash Management: Motives for Holding Cash; Cash Budget; Investing Surplus Cash; Optimal Cash Balance; Baumol’s Model; Miller-Orr Model |
| h. Receivables Management: Monitoring of Receivables |
| i. Credit Policy Decisions; Costs and Benefits of Receivables |
| j. Accounting Ratios; Factoring and Receivables Management; Factoring versus Forfaiting |

Suggested Readings:


References:

PSDA (Professional Skill Development Activities)

- Techniques of Compounding and Discounting, Learning the Advantages of Saving Early
- Studying Investment Evaluation Criteria on MS Excel, Practical Problems on NPV, IRR, Profitability Index, Payback Period, Accounting Rate of Return
- Studying Capital Structure of Companies in India, Case Study on Indian Companies that have Declared Dividend in Recent Past, Discussion on Effect of Dividends on Stock Price, Corporate Dividend Policies in India
- Solve numerical exercise problems using excel

I. Lesson Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Definition, Scope and Relationship with Functional Areas of Management</td>
<td>Lecture</td>
<td>CO1</td>
<td>MCQs &amp; Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td>Fundamental Propositions &amp; Axioms of Financial Management</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Scope and relation with functional areas of management</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Financial decision making and its objectives</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Dividend decision making, Risk-return trade off</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Time value of money, Present Value and future value</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Sinking funds</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Capital recovery and deferred payment</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Capital budgeting, its</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>features and importance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----------------------------------------------------------------------------------------</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Types of capital budgeting decisions</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Estimation of initial subsequent and terminal cash flows</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Money and real cash flows</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Techniques of evaluation</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Discounted techniques of evaluation</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Replacement decisions</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Capital budgeting for unequal proposal</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Cost of capital and its concepts</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Cost of bonds and debentures</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Cost of Equity shares</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Factors affecting cost of capital</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Leverages: concept and importance</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Capital structure concept and theories</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Dividend decision: concept and valuation of firm</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Determinants of dividend policy and its theories</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---------------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Working capital</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Operating cycle Concepts</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Inventory cost ; costs of maintaining of inventory</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Costs of Stock-out; EOQ Model</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Reorder Level; ABC Analysis; Just in Time Inventory;</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Cash Management: Motives for Holding Cash</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Cash Budget; Investing Surplus Cash; Optimal Cash Balance; Baumol’s Model; Miller-Orr Model</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Credit Policy Decisions; Costs and Benefits of Receivables</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Accounting Ratios; Factoring and Receivables Management</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Factoring versus Forfaiting</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Revision</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Class test</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
</tbody>
</table>
### J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA/BA LL.B 116.1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA/BA LL.B 116.2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA/BA LL.B 116.3</td>
<td>2</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA/BA LL.B 116.4</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA/BA LL.B 116.5</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

"-" - No Correlation; 1 - Low Correlation; 2 - Moderate Correlation; 3 - Substantial Correlation.

### K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

### L. Faculty Contact Details:

<table>
<thead>
<tr>
<th>Name:</th>
<th>Ms. Akanksha Yadav</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation:</td>
<td>Assistant Professor</td>
</tr>
<tr>
<td>Room &amp; Block No.:</td>
<td><a href="mailto:akankshaydv11@gmail.com">akankshaydv11@gmail.com</a></td>
</tr>
</tbody>
</table>
Fourth Semester

BBA (G)  
Paper Code: BBA (G) 206  
Social Responsibility

Subject: Corporate governance, Ethics & Social Responsibility  
L4 T/P-0 C4

A. Introduction

Objective: The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.

B. Course Outcomes

<table>
<thead>
<tr>
<th>Course Outcomes</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA206.1</td>
<td>Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.</td>
</tr>
<tr>
<td>COBBA206.2</td>
<td>Comprehend the relationship between ethics, morals and values in the workplace.</td>
</tr>
<tr>
<td>COBBA206.3</td>
<td>Analyze and understand various ethical philosophies to explain how they contribute to current management practices.</td>
</tr>
<tr>
<td>COBBA206.4</td>
<td>Critically apply understanding of ethics of real-world contexts and gather and analyze information by way of undertaking a research project on a topic relevant to business ethics.</td>
</tr>
<tr>
<td>COBBA206.5</td>
<td>Critically analyze the reasons of systematic failure of corporate governance that could spread from individual firms to entire markets or economies.</td>
</tr>
</tbody>
</table>

C. Program Outcomes

<table>
<thead>
<tr>
<th>Program Outcomes</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO1.</td>
<td>Apply knowledge of various functional areas of business</td>
</tr>
<tr>
<td>PO2.</td>
<td>Develop communication and professional presentation skills</td>
</tr>
<tr>
<td>PO3.</td>
<td>Demonstrate critical thinking and Analytical skills for business decision making</td>
</tr>
<tr>
<td>PO4.</td>
<td>Illustrate leadership abilities to make effective and productive teams</td>
</tr>
<tr>
<td>PO5.</td>
<td>Explore the implications and understanding the process of starting a new venture</td>
</tr>
<tr>
<td>------</td>
<td>--------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>PO6.</td>
<td>Imbibe responsible citizenship towards sustainable society and ecological environment</td>
</tr>
<tr>
<td>PO7.</td>
<td>Appreciate inclusivity towards diverse culture and imbibe universal values</td>
</tr>
</tbody>
</table>

**D. Program Specific Outcomes**

| PSO.1. | Analyze the theoretical knowledge with the practical aspects of Organizational setting and techniques or management. |
| PSO.2. | Determine conceptual and analytical abilities required for effective decision making. |
| PSO.3. | Understand the dynamic and complex working environment of Business. |
| PSO.4. | Understand the problems faced by the business sector in the current scenario. |
| PSO.5 | Understand the rapid changes of financial services include banking and insurance sectors. |
| PSO.6 | Analyze the various aspect of business research in the area of marketing, human resource and finance. |

**E. Pedagogy:**

The pedagogy would be the combination of the following techniques:

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study
F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Assessment</strong></td>
<td>Mid-Term Exam</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>5</td>
</tr>
<tr>
<td><strong>External Assessment</strong></td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

G. Syllabus

**Unit 1: Introduction** (14 lectures)

Concept and significance of Business Ethics in Organizational contexts; Approaches and Practices governing Ethical Decision Making; Codes of Ethics; Normative and descriptive ethical theories. Ethos of Vedanta in management, Role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Assessing ethical performance

**Unit 2: Human Values & Business** (14 lectures)

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Social Values, Aesthetic Values, Organizational Values, Spiritual Values; Value Crisis; concept of knowledge and wisdom, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma

**Unit 3: Moral Issues in Business** (14 lectures)

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising; Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosures, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

**Unit 4: Corporate Social Responsibility** (14 lectures)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility-definition, principles, scope, benefits, certification, Corporate Governance in the public sector, banking, non-banking financial institutions in India.
H. Suggested Readings:

1. Fernando AC, *Business Ethics*, Pearson Education

I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Concept and significance of Business Ethics in Organizational contexts</td>
<td>Lecture</td>
<td>CO1</td>
<td>MCQs &amp; Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td>Approaches and Practices governing Ethical Decision Making</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Approaches and Practices governing Ethical Decision Making</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Codes of Ethics</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Normative and descriptive ethical theories</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Normative and descriptive ethical theories</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Ethos of Vedanta in Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Role of various agencies in ensuring ethics in corporation</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Role of various agencies in ensuring ethics in corporation</td>
<td></td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Setting standards of ethical behaviour</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Topic</td>
<td>Method</td>
<td>Course</td>
<td>Notes</td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------</td>
<td>----------------</td>
<td>--------</td>
<td>--------------------------------------</td>
</tr>
<tr>
<td>11</td>
<td>Setting standards of ethical behaviour</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Assessing ethical performance</td>
<td></td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Meaning of Human Values</td>
<td>Lecture</td>
<td>CO2</td>
<td>Presentation &amp; subjective assessment</td>
</tr>
<tr>
<td>14</td>
<td>Formation of Values: Socialization</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Types of Values</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Social Values, Aesthetic Values</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Organizational Values, Spiritual Values</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Value Crisis</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Concept of knowledge and wisdom</td>
<td>Lecture</td>
<td>CO</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Wisdom-based management</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Concept of Karma and its kinds</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Karma Yoga, Nishkam Karma</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Sakam Karma.</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Implications of moral issues in different functional areas of business</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td>MCOs &amp; Subjective assessment</td>
</tr>
<tr>
<td>25</td>
<td>Implications of moral issues in different functional areas of business</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Whistle blowing</td>
<td></td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Marketing truth and advertising</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Manipulation and coercion</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Allocation of moral responsibility in advertising</td>
<td></td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Trade secrets</td>
<td></td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Corporate disclosures</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Topic</td>
<td>Type</td>
<td>CO</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------</td>
<td>-----------------------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Insider trading</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Insider trading</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Equal employment opportunity</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Continue</td>
<td></td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Affirmative action</td>
<td></td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Preferential hiring</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Consumerism</td>
<td></td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Environmental protection</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Concept of CSR</td>
<td></td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Corporate Philanthropy</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Strategic Planning and Corporate Social Responsibility</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Relationship of CSR with Corporate Sustainability</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>CSR and Business Ethics</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>CSR and Corporate Governance</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>CSR Committee, CSR Models</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Codes, and Standards on CSR</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>ISO 26000 SR</td>
<td></td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>ISO 26000 SR</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Corporate Governance in the public sector</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Banking, non-banking financial institutions in India.</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Revision</td>
<td>Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Class Test</td>
<td>Discussion</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO BBA 206.1</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO BBA 206.2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO BBA 206.3</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO BBA 206.4</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO BBA 206.5</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

## K. Expectations from Students:

- Actively participate in the classroom discussions
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

## L. Faculty Contact Details:

<table>
<thead>
<tr>
<th>Name:</th>
<th>Ms. Nikita Bharti</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation:</td>
<td>Assistant Professor</td>
</tr>
<tr>
<td>Room &amp; Block No.:</td>
<td></td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
</tbody>
</table>
FOURTH SEMESTER

BBA G

Paper Code: BBA (G) 208

Subjects: Income Tax Law and Practices

A. Introduction

Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the students to apply such provisions to compute total income and tax liability of individuals and HUFs.

| CO 1. | Analyze the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons; |
| CO 2. | Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions; |
| CO 3. | Calculate gross total income after clubbing provisions and provisions relating to set-off and carryforward of losses; |
| CO 4. | Calculate the tax liability and total income of an individual and HUF |
| CO 5. | Ability to file Income tax return |

C. Program Outcomes

| PO1. | Apply knowledge of various functional areas of business |
| PO2. | Develop communication and professional presentation skills |
| PO3. | Demonstrate critical thinking and Analytical skills for business decision making |
| PO4. | Illustrate leadership abilities to make effective and productive teams |
| PO5. | Explore the implications and understanding the process of starting a new venture |
| PO6. | Imbibe responsible citizenship towards sustainable society and ecological environment |
| PO7. | Appreciate inclusivity towards diverse culture and imbibe universal values |
| PO8. | Foster Creative Thinking to find innovative solutions for diverse business situations |

D. Program Specific Outcomes

| PSO.1. | Apply reflective thinking and research skills using latest technological tools |
| PSO.2. | Assimilate technical functional knowledge of operations in business organisations |
PSO.3. Demonstrate strategic and proactive thinking towards business decision making
PSO.4. Illustrate negotiation skills and networking abilities

E. Pedagogy:
The pedagogy would be the combination of the following techniques:
- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td>Mid-Term Exam</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>10</td>
</tr>
<tr>
<td>External Assessment</td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

G. Syllabus

COURSE CONTENTS:

Unit 1: Basic Concepts
Tax: concept, types—direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form apart of Total Income; Agriculture Income and its taxability.

Unit 2: Income from Salary and House Property
Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, computation of taxable income from salary.

Income from house property basis of charge, determinants of annual value, Deductions and exemptions, computation of taxable income house property.

Unit 3: Profits and gains from business or profession, capital gains and income from other sources

Meaning of business income, methods of accounting, Deductions and Disallowances, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.

Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.

Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

Unit 4: Computation of Total income and Tax Liability of individual and HUF

Income of other persons included in assessee’s total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.

Suggested Readings:

8. Excel Utility available at incometaxindiaefiling.gov.in
## I. Lesson Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tax: concept, types—direct and indirect</td>
<td>Lecture</td>
<td>CO1</td>
<td>MCQs And Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Basis of charges</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Income Tax (as per Income Tax Act 1961 and amendments): Residential status</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Scope of Total Income, Heads of Income</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Income which do not form apart of Total Income</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Agriculture Income and its taxability</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Meaning of salary</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Basis of charge, conditions of chargeability</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Allowances, Perquisites, Deductions and exemptions, computation of taxable income from salary</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Income from house property basis of charge</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Determinants of annual value</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Deductions and exemptions, computation of taxable income house property.</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Continue</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Income from PGBP</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Mode</td>
<td>Code</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-------------</td>
<td>------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Continue</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Meaning of business income, methods of accounting</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Deductions and Disallowances</td>
<td></td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Computation of presumptive income under Income-tax Act</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Computation of taxable income from Business and profession</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Meaning of Capital Asset</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Basis of Charge, Exemptions related to capital gains</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Meaning of Transfer, Computation of taxable capital Gain</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Income from other Sources</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Income of other persons included in assessee’s</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Total income, Aggregation of income</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Set-off and carry forward of losses</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Deductions from gross total income</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Rebates and reliefs</td>
<td></td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Computation of total</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Income and tax liability of individuals and HUF</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Continue</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
</tbody>
</table>
J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>Programme Outcome</th>
<th>Level</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

“.” - No Correlation; 1-Low Correlation; 2-Moderate Correlation; 3-Substantial Correlation.

K. Expectations from Students:
- Actively participate in the classroom discussions.
- Follow the class rules.
- Must be on time.
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms.

L. Faculty Contact Details:

<table>
<thead>
<tr>
<th>Name</th>
<th>Ms. Ipsa Saxena</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation</td>
<td>Assistant Professor</td>
</tr>
<tr>
<td>Room &amp; Block No.</td>
<td><a href="mailto:ipsasaxenaofficial@gmail.com">ipsasaxenaofficial@gmail.com</a></td>
</tr>
</tbody>
</table>
A. Introduction

**Objective:** To acquaint the students with the process of personal selling and the strategies and methods for effective sales management. This course will help students in understanding principles and techniques of Sales Management. The course aims to support BBA (G) programme objectives with solid grounding in ethics, globalization and cross-functional.

<table>
<thead>
<tr>
<th>COBBA214.1</th>
<th>Explore the nature and importance of sales management</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA214.2</td>
<td>Explain the types and skills of sales managers associated with sales management.</td>
</tr>
<tr>
<td>COBBA214.3</td>
<td>Demonstrate the personal selling process.</td>
</tr>
<tr>
<td>COBBA214.4</td>
<td>Analyze the ethical and legal issues in sales management.</td>
</tr>
<tr>
<td>COBBA214.5</td>
<td>Designing the Motivational and Compensation Plans of Sales Personnel.</td>
</tr>
<tr>
<td>COBBA214.6</td>
<td>Understand the crucially important role that the Managers play in the setting and implementation of an organization’s selling’s Process.</td>
</tr>
</tbody>
</table>

C. Program Outcomes

| PO1. | Understand the basic concepts and principles of Sales Management. |
| PO2. | Develop and prepare organizational strategies that will be effective for the current scenario |
| PO3. | Different sales approaches to manage a business successfully in a global context |
| PO4. | To expose students to various perspectives and concepts in the field of Sales Management. |
| PO5. | The course would enable the students to understand the principles of Sales Management. |
| PO6. | Formulation, implementation and control in organizations. To help students develop skills for applying these concepts to the solution of Business problems To help students master the analytical ways of Sales Management. |
D. Program Specific Outcomes

<table>
<thead>
<tr>
<th>PSO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSO.1</td>
<td>Understand, interpret, and analyze the facts with the help of selling principle.</td>
</tr>
<tr>
<td>PSO.2</td>
<td>Knowledge to complex problem situations and offer potential result professional context;</td>
</tr>
<tr>
<td>PSO.3</td>
<td>Ability to conduct effective selling and develop the critical skill about the personal selling in organization’s matters;</td>
</tr>
<tr>
<td>PSO.4</td>
<td>Articulate their independent views over implementation of selling strategies in organization.</td>
</tr>
<tr>
<td>PSO.5</td>
<td>Understanding of different political, economic, cultural and legal structure of business and make selling plans accordingly.</td>
</tr>
</tbody>
</table>

E. Pedagogy:

The pedagogy would be the combination of the following techniques:

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mid-Term Exam</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>PSDA</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>Assignment</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>External Assessment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End-Term Exam</td>
<td></td>
<td>75</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>
G. Syllabus

UNIT I:

UNIT II:
Personal Selling: Process, Theories of Selling, SPIN Model, Types of Selling, Transactional and Relationship Selling. Sales Forecasting Methods.

UNIT III:
Sales Force: Recruitment and Selection Process, Design, Execution and Evaluation of Sales Force Training, Motivation and Compensation of Sales Personnel, Design and Management of Sales Territories and Quotas and contest.

UNIT IV:
Appraisal: Appraisal of Sales Personnel, Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Technology in Sales Role of Information Management.

Suggested Readings:
2. Tanner Jr., JF., Honeycutt Jr., E.D. and Erffmeyer, R.C., Sales Management, Pearson Education.
5. Jobber, David and Lancaster, Geoffery, Selling and Sales Management, Pearson Education.
## Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction to Sales Management</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Nature of sales Management</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Scope of sales Management</td>
<td>Lecture</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Importance of Sales Management</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Evolution of Sales Management</td>
<td>PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Role of Sales Managers</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Skills of Sales Managers</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Sales Objectives</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Sales Strategies,</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Emerging Trends in Sales Management.</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Revision</td>
<td>Case study</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Personal Selling</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Personal Selling process</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Theories of Selling</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>SPIN Model</td>
<td>Student PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Types of Selling</td>
<td>Student PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Transactional and Relationship Selling.</td>
<td>Lecture/Discussion</td>
<td>CO3/CO5</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Sales Forecasting Methods</td>
<td>Student PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Revision</td>
<td>Class Test</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Sales Force: Recruitment</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Sales Force Selection Process</td>
<td>Lecture/Discussion</td>
<td>CO4/CO5</td>
<td></td>
</tr>
<tr>
<td>CO Number</td>
<td>Design. Execution and Evaluation of Sales Force</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>-----------------------------------------------</td>
<td>--------------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Training, Motivation of Sales Personnel</td>
<td>Student PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Compensation of Sales Personnel, Student</td>
<td>Student PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Design and Management of Sales</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Sales Quotas and Quotas</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Class Activity</td>
<td>Case Study</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Appraisal: Appraisal of Sales Personnel</td>
<td>Student PPT</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Sales Budgets.</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Sales Audits.</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Legal Issues in Sales Management</td>
<td>Student PPT</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Ethical issues in Sales Management</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Technology in Sales Role of Information</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Class Activity</td>
<td>Class Test</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>SO4</th>
<th>SOO5</th>
<th>SOO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA 214.1</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBBA 214.2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 214.3</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA 214.4</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
214.5

COENGH
214.6

3 3 2

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

L. Faculty Contact Details:

Name: Mr. Intsar Ali
Designation: Assistant Professor
Room & Block No.: intsarifimtofficial@gmail.com
Email: intsarifimtofficial@gmail.com
A. Introduction

Objective: The course aims to give Students a broad understanding about important aspects of legal, financial and technological environment of business; to make them study how various special projects are brought into force; and to impart knowledge about financial, technological & legal agreement so that they get acquainted with the process of establishing successful projects and to have knowledge of various measures protecting the interest of the various stakeholders.

B. Course Outcomes

<table>
<thead>
<tr>
<th>COBBA 302.1</th>
<th>Understand the basics of the project management</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA 302.2</td>
<td>Analyze and learn the process of complete procedure of execution of the project.</td>
</tr>
<tr>
<td>COBBA 302.3</td>
<td>Learn to establish the relation between Market analysis technological and network analysis</td>
</tr>
<tr>
<td>COBBA 302.4</td>
<td>Understand the financial approach of Project Management</td>
</tr>
<tr>
<td>COBBA 302.5</td>
<td>Understand the different aspect of Project control</td>
</tr>
</tbody>
</table>

C. Program Outcomes

| PO1. | Develop comprehensive understanding of overall business and financial environment in India |
| PO2. | Demonstrate in-depth knowledge of financial operations and decision making in an organization |
| PO3. | Develop comprehensive understanding and problem solving abilities in financial services and operations |
| PO4. | Develop critical thinking skills and analytical abilities to analyze business data using various techniques and tools |
| PO5. | Develop effective communication, interpersonal and team skills |
| PO6. | Create an inclusive culture with congenial interpersonal relationships |
| PO7. | Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges |
D. Program Specific Outcomes

<table>
<thead>
<tr>
<th>PSO.1</th>
<th>Demonstrate an understanding of technological interventions in Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSO.2</td>
<td>Apply legal Augment skills for investments and trading in capital markets</td>
</tr>
<tr>
<td>PSO.3</td>
<td>Develop understanding on banking and financial services in India</td>
</tr>
<tr>
<td>PSO.4</td>
<td>Apply quantitative techniques and tools in Commerce</td>
</tr>
<tr>
<td>PSO.5</td>
<td>Imbibe human values and sense of responsibility towards self, society and environment</td>
</tr>
<tr>
<td>PSO.6</td>
<td>Undergo holistic personality development with skills for effective functioning</td>
</tr>
</tbody>
</table>

E. Pedagogy:
The pedagogy would be the combination of the following techniques:

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td>Mid-Term Exam</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>5</td>
</tr>
<tr>
<td>External Assessment</td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>
G. Syllabus

UNIT I

Lectures: - 14
Projects, project management, Objective and Importance of project management. Tools and techniques of Project Management. Project team. Roles and Responsibilities of Project manager. Determinants of project success, project life cycle, Phases of project life cycle. Classification of Project, Generation of Idea, Preliminary screening

UNIT-II

Lectures: - 14

Technical analysis:
Factors considered in technical analysis. Factor affecting selection of location. Needs for considering alternatives. Sources of technology. Selection of appropriate technology. Technology selection

Market Analysis:
Conduct of market survey, Characterization of market, market planning

Network analysis:
Critical path method, Programme evaluation and review techniques, identifying critical path, probability of completing the project within given time

UNIT-III

Lectures: - 14

capital structure, sources of long term finance, Debt financing, characteristics of debt, Equity Financing preference share, equity share, Retained earning, Short-term sources for working capital Newer sources of finance Venture capital

UNIT IV

Lectures: - 14

Project Evaluation and Control:
Project Monitoring and controlling, Post project evaluation, project evaluation Abandonment analysis, Social cost benefit analysis Role of IT in project Management Future of project Management

H. Suggested Readings:

## I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Meaning and Definition of Project.</td>
<td>Lecture</td>
<td>CO1</td>
<td>MCQs&amp;Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td>Objectives of Project Management.</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Importance of Project Management</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Tools and techniques of Project Management</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Roles of Project manager. Responsibilities of Project manager.</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Determinants of project success.</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Different stages of project life cycle.</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Classification of projects.</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Generation of Ideas.</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Monitoring the environment. Preliminary screening.</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Revision</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Test</td>
<td></td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Revision</td>
<td>Lecture/ Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Revision</td>
<td>Lecture/ Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Unit -2 Technical Analysis: Factors considered in technical analysis</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Factor affecting selection of location.</td>
<td>Presentation</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Technology selection</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Needs for considering</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------------------------------------------------------------------</td>
<td>-------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Selection of appropriate technology</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Conduct of Market Survey</td>
<td>Lecture</td>
<td>CO 3</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Characterization of Market</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Market Planning.</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Network Analysis.</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Critical path method.</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Programme evaluation and review techniques</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>probability of completing the project within given time</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Revision</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Revision</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Test</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Revision</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Revision</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>[Unit – 3] capital structure sources of long term finance</td>
<td>Lecture/ Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Debt financing</td>
<td>Presentation</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Equity Financing</td>
<td>Presentation</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>difference between preference share and equity share ,</td>
<td>Presentation</td>
<td>CO 4</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Retained earning</td>
<td>Presentation</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Short-term sources for working capital</td>
<td>Presentation</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Newer sources of finance</td>
<td>Presentation</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Venture capital</td>
<td>Presentation</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>----------------</td>
<td>--------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Test</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>[Unit – 4 Project Monitoring and controlling</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Post project evaluation</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Abandonment analysis</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Social cost benefit analysis</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Role of IT in project Management</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Future of project Management</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>Test</td>
<td></td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>56</td>
<td>Revision</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
</tbody>
</table>
### J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA 302.1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>COBBA 302.2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>COBBA 302.3</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>COBBA 302.4</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>COBBA 302.5</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

"-" - No Correlation; 1 - Low Correlation; 2 - Moderate Correlation; 3 - Substantial Correlation

### K. Expectations from Students:

- Actively participate in the classroom discussions/seminar
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

### L. Faculty Contact Details:

<table>
<thead>
<tr>
<th>Name:</th>
<th>Dr. Shweta Gupta</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation:</td>
<td>Associate Professor</td>
</tr>
<tr>
<td>Room &amp; Block No.:</td>
<td></td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:examinationfimtcollege@gmail.com">examinationfimtcollege@gmail.com</a></td>
</tr>
</tbody>
</table>
BBA (G)  
Paper Code: BBA 304  
Subjects: Digital Marketing

A. Introduction

**Objective:** To train students at creating an understanding of the concepts and techniques of internet and digital marketing so as to exploit the opportunities of this medium to support the organization's marketing activities. In this course, the students will be able to develop expertise related to understand the basics of Digital Marketing, comprehend the importance of Digital Marketing Platforms, gain knowledge about the usefulness of Social Media Marketing (SMM) and Search Engine Optimization (SEO).

<table>
<thead>
<tr>
<th>COBBA304.1</th>
<th>Understanding the digital marketing concepts and its usefulness in business.</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA304.2</td>
<td>Analyzing online buyer behavior and models to manage online customer experience</td>
</tr>
<tr>
<td>COBBA304.3</td>
<td>Understanding the website design, site user requirement, site design and structure to enhance engagement of users.</td>
</tr>
<tr>
<td>COBBA304.4</td>
<td>Digital Promotion Techniques I Applying Search Engine Optimization techniques (SEO) and Search Engine Marketing (SEM) to maximize reach and enhance engagement of users.</td>
</tr>
<tr>
<td>COBBA304.5</td>
<td>Understanding Digital Promotion Techniques II, Social Media Marketing and Mobile Marketing to manage online customer experience</td>
</tr>
<tr>
<td>COBBA304.6</td>
<td>Analyzing web using analytics tools and gaining insights to various tools for Social Media Marketing.</td>
</tr>
</tbody>
</table>

C. Program Outcomes

<table>
<thead>
<tr>
<th>PO1.</th>
<th>Understand the basic concepts and principles of digital marketing to managing a business successfully</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO2.</td>
<td>To analyze online buyer behavior and models to manage online customer experience to maximize reach and enhance engagement of users.</td>
</tr>
<tr>
<td>PO3.</td>
<td>Prepare digital marketing strategy, website design, site user requirement, site design and structure and successfully executing it which will be effective for the current business scenario</td>
</tr>
<tr>
<td>PO4.</td>
<td>To expose students to Search Engine Optimization techniques (SEO),</td>
</tr>
</tbody>
</table>
Social Media Marketing and Mobile Marketing and how to maximize reach and enhance engagement of users through Search Engines.

<table>
<thead>
<tr>
<th>PO5.</th>
<th>To familiarize the importance of Social Media Platforms and Social Media Marketing for online communication in global context.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO6.</td>
<td>To help students in Analyzing web using analytics tools and gaining insights to various tools for Social Media Marketing in the present competitive world</td>
</tr>
</tbody>
</table>

**D. Program Specific Outcomes**

<table>
<thead>
<tr>
<th>PSO.1.</th>
<th>Understand, interpret, and analyse the facts with the help of digital marketing principle.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSO.2.</td>
<td>Knowledge to complex problem situations and offer potential result within a digital marketing strategy, online buyer behavior and models and website design, site user requirement, site design and structure and successfully executing it</td>
</tr>
<tr>
<td>PSO.3.</td>
<td>Articulate their independent views over Search Engine Optimization techniques (SEO) and Search Engine Marketing (SEM) in organization.</td>
</tr>
<tr>
<td>PSO.4</td>
<td>Ability to conduct effective communication and develop the critical skill about the Social Media Platforms and Social Media Marketing in organisation’s matters;</td>
</tr>
<tr>
<td>PSO.5</td>
<td>Understanding of different web using analytics tools and gaining insights to various tools for Social Media Marketing in organization.</td>
</tr>
</tbody>
</table>

**E. Pedagogy:**

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study
F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Assessment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mid-Term Exam</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>PSDA</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Assignment</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td><strong>External Assessment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End-Term Exam</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

G. Syllabus

UNIT I
Introduction to Digital Marketing: Digital Marketing meaning scope and importance, Internet versus traditional marketing communication, internet microenvironment; Use of Business to Consumer and Business to Business Internet Marketing; Internet marketing strategy.

Unit II
Online buyer behavior and Models; The Marketing Mix (7-Ps) in online context. Managing the Online Customer Experience: Planning website design, Understanding site user requirement, site design and structure, developing and testing content, Integrated Internet Marketing Communications (IIMC); Objectives and Measurement of Interactive marketing communication

Unit III
Digital Promotion Techniques I: Email Marketing, Opt-in-e-mail-Permission Marketing, Online PR, Interactive Advertising, Online Partnerships, Viral Marketing, Blogs, Search Engines- Search Engine Marketing (SEM), Search Engine Optimization; Website Optimization, Content Marketing

Unit IV
Digital Promotion Techniques II: Social Media Marketing - Designing content for social media marketing, Campaign management, tracking SMM performance; Mobile Marketing — advertising on mobile devices, mobile apps, tracking mobile marketing performance. Introduction to Web Analytics — Meaning, types, Key Metrics and tools.

Suggested Readings:


I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction to Digital Marketing</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Digital Marketing - meaning and definition</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Digital Marketing - scope and importance</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Internet versus traditional marketing communication</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Internet microenvironment</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Use of Business to Consumer Internet Marketing</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Use of Business to Business Internet Marketing</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Internet marketing strategy</td>
<td>Lecture/Discussion</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Revision of Unit I</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>----------------------------</td>
<td>-------------------------------------------</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Class test</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Online buyer behavior and</td>
<td>Student PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Models</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>The Marketing Mix (7-Ps) in online context</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Managing the Online Customer Experience</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Planning website design</td>
<td>Lecture/Discussion</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Understanding site user requirement</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Site design</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Site structure</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Developing content</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Testing content</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Integrated Internet Marketing Communications (IIMC)</td>
<td>Lecture</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Objectives of Interactive marketing communication</td>
<td>Lecture/Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Measurement of Interactive marketing communication</td>
<td>Case study</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Revision of Unit II</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Class test</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Digital Promotion Techniques I</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------</td>
<td>--------------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Email Marketing</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Opt-in-e-mail-Permission Marketing</td>
<td>PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Online PR</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Interactive Advertising</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Online Partnerships</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Viral Marketing</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Blogs</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Search Engines</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Search Engine Marketing (SEM)</td>
<td>Lecture</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Search Engine Optimization</td>
<td>PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Website Optimization</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Content Marketing</td>
<td>Lecture/Discussion</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Revision of Unit III</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Class test</td>
<td></td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Digital Promotion Techniques II</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Topic</td>
<td>Format</td>
<td>CO</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>--------------------------------------------</td>
<td>-------------------------</td>
<td>----</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Social Media Marketing</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Designing content for social media marketing</td>
<td>Case study</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Campaign management</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>tracking performance</td>
<td>SMM Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Mobile Marketing</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>advertising on mobile devices</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>mobile apps</td>
<td>Lecture/Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>tracking mobile marketing performance</td>
<td>Lecture</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Introduction to Web Analytics</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Web Analytics - Meaning, types</td>
<td>Lecture</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Web Analytics - Key Metrics</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Web Analytics - tools</td>
<td>Lecture/Discussion</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Revision of Unit IV</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>Class test</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA304. 1</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA304. 2</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA304. 3</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA304. 4</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA304. 5</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COBBA304. 6</td>
<td>1</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

L. Faculty Contact Details:

<table>
<thead>
<tr>
<th>Name: Mr. Azam Khalid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation: Assistant Professor</td>
</tr>
<tr>
<td>Room &amp; Block No.: <a href="mailto:azamkhalidfimtofficial@gmail.com">azamkhalidfimtofficial@gmail.com</a></td>
</tr>
<tr>
<td>Email: <a href="mailto:azamkhalidfimtofficial@gmail.com">azamkhalidfimtofficial@gmail.com</a></td>
</tr>
</tbody>
</table>
SIXTH SEMESTER

BBA (G)
Paper Code: BBA 306 Subjects: International Business Management

A. Introduction

Objective: this course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will examine the strategies and structures of international business and assess the special roles of an international business's various functions. The course aims to support BBA (G) Programme objectives with solid grounding of students in formulate and execute strategies, plans, and tactics to succeed in international business.

<table>
<thead>
<tr>
<th>COBCA306.1</th>
<th>Understand the concepts, functions and practices of international business.</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBCA306.2</td>
<td>Acquainted with the global perspective on issues related to business.</td>
</tr>
<tr>
<td>COBCA306.3</td>
<td>Understand the operations of MNCs and challenges faced by them</td>
</tr>
<tr>
<td>COBCA306.4</td>
<td>Identify the role and impact of political, economical, social and cultural variables in international business.</td>
</tr>
<tr>
<td>COBCA306.5</td>
<td>Analyze international business from a multi-centric perspective, avoiding ethnocentrism.</td>
</tr>
</tbody>
</table>

C. Program Outcomes

| PO1. | Understand the basic concepts and principles of strategic management analyze the internal and external environment of business. |
| PO2. | Develop and prepare organizational strategies that will be effective for the current |
| PO3. | Devise strategic approaches to managing a business successfully in a global context |
| PO4. | To expose students to various perspectives and concepts in the field of Management |
| PO5. | The course would enable the students to understand the principles of strategy. |
| PO6. | Formulation, implementation and control in organizations. To help students develop skills for applying these concepts to the solution of Business problems To help students master the analytical tools of |
D. Program Specific Outcomes

| PSO.1. | Understand, interpret, and analysis the facts with the help of strategic principle. |
| PSO.2. | Knowledge to complex problem situations and offer potential solutions within a simulated professional context; |
| PSO.3. | Ability to conduct effective research and develop the critical skill about the legal & Socio-economic matters; |
| PSO.4 | Articulate their independent views over implementation of strategies in organization. |
| PSO.5 | Understanding of different political, economic, cultural and legal structure of business and make policy accordingly. |

E. Pedagogy:
The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Assessment</strong></td>
<td>Mid-Term Exam</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>10</td>
</tr>
<tr>
<td><strong>External Assessment</strong></td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>
G. Syllabus

UNIT I:
Overview - Introduction, concepts, Definition, scope trends, challenges and opportunities of International Business, nature meaning and importance of international competitive advantage, Multi-Dimensional view of competitiveness.

Financial Perspective: - International Monetary System And Financial Markets, IMF, World Bank, IBRD, IFC, IDA, Existing International Arrangements: Globalization And Foreign Investment- Introduction FDI, National FDI Policy Framework, FPI.

UNIT II:

UNIT III:

UNIT IV:

I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction, concepts, Definition, scope trends, challenges and opportunities of International Business,</td>
<td>Lecture/ case study</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>nature meaning and importance of international competitive advantage</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Multi-Dimensional view of competitiveness</td>
<td>PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>International Monetary System And Financial Markets</td>
<td>Case Study</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>IMF, World Bank,</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>IBRD, IFC, IDA</td>
<td>Case study</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Existing International Arrangements: Globalization And Foreign Investment</td>
<td>Case study</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Introduction FDI, National FDI Policy Framework, FPI</td>
<td>Case Study</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Impact of Globalization, Technology and Its Impact</td>
<td>Lecture/ Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Enhancing Technological Capabilities, Technological Generation, Technology Transfer, Diffusion, Dissemination and Spill Over,</td>
<td>Student PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Rationale for Globalization, Liberalization and Unification of World Economics</td>
<td>Student PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>International Business Theories, Trade Barriers- Tariff and Non-Tariff Barriers.</td>
<td>Student PPT</td>
<td>CO3/ CO5</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Structure of Global Organizations, Types of Strategies Used in Strategic Planning for Achieving Global Competitive Advantage</td>
<td>Student PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Meaning Concept and Scope of Distinctive Competitive Advantage, Financial Integration, Cross Border</td>
<td>Lecture/</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>CO Number</td>
<td>PO1</td>
<td>PO2</td>
<td>PO3</td>
<td>PO4</td>
</tr>
<tr>
<td>-----------</td>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>-----</td>
</tr>
<tr>
<td>COBALL.B 306.1</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>COENGH 306.2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>COENGH 306.3</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>COENGH 306.4</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>COENGH 306.5</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>COENGH 306.6</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>-</td>
</tr>
</tbody>
</table>

“-” - No Correlation; 1-Low Correlation; 2-Moderate Correlation; 3-Substantial Correlation
K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

L. Faculty Contact Details:

Name: Dr. Laxmi
Designation: Associate Professor
Room & Block No.: 111, B-Wing
Email: laxmidhania389@gmail.com
A. Introduction

Objective: The course is designed specifically not only to introduce students with key strategy concepts but also aims to help students to integrate and apply their prior learning to various business situations. The course aims to support BBA (G) programme objectives with solid grounding in ethics, globalization and cross-functional issues.

<table>
<thead>
<tr>
<th>COBBA308.1</th>
<th>Understand the strategic decisions that organizations make and have an ability to engage in strategic planning.</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA308.2</td>
<td>Explain the basic concepts, principles and practices associated with strategy formulation and implementation.</td>
</tr>
<tr>
<td>COBBA308.3</td>
<td>Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.</td>
</tr>
<tr>
<td>COBBA308.4</td>
<td>Analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.</td>
</tr>
<tr>
<td>COBBA308.5</td>
<td>Conduct and present a credible business analysis in a team setting.</td>
</tr>
<tr>
<td>COBBA308.6</td>
<td>Understand the crucially important role that the HRM function plays in the setting and implementation of an organisation’s strategy.</td>
</tr>
</tbody>
</table>

C. Program Outcomes

| PO1. | Critical Thinking: Understand the basic concepts and principles of strategic management analyse the internal and external environment of business environment |
| PO2. | Effective Communication: Develop and prepare organizational strategies that will be effective for the current |
| PO3. | Social Interaction: Devise strategic approaches to managing a business successfully in a global context |
| PO4. | Effective Social Stratification: To expose students to various |
perspectives and concepts in the field of Strategic Management

PO5. Ethics: The course would enable the students to understand the principles of strategy.

PO6. Environment and Sustainability: Formulation, implementation and control in organizations. To help students develop skills for applying these concepts to the solution of Business problems To help students master the analytical tools of strategic management.

D. Program Specific Outcomes

<table>
<thead>
<tr>
<th>PSO.1</th>
<th>Understand, interpret, and analysis the facts with the help of strategic principle.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSO.2</td>
<td>Knowledge to complex problem situations and offer potential solutions within a simulated professional context;</td>
</tr>
<tr>
<td>PSO.3</td>
<td>Ability to conduct effective research and develop the critical skill about the legal &amp; Socio-economic matters;</td>
</tr>
<tr>
<td>PSO.4</td>
<td>Articulate their independent views over implementation of strategies in organization.</td>
</tr>
<tr>
<td>PSO.5</td>
<td>Understanding of different political, economic, cultural and legal structure of business and make policy accordingly.</td>
</tr>
</tbody>
</table>

E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study
### F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Assessment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mid-Term Exam</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>10</td>
</tr>
<tr>
<td><strong>External Assessment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

### G. Syllabus

**UNIT I:**
*Introduction:* The nature of strategic management, the key terms of strategic management, Strategic management model, Benefits of strategic management, Pitfalls in strategic planning

**UNIT II:**
Basic Concepts: Strategy formulation and external, internal assessment: The business vision and mission, writing mission statements, the external forces, Porter’s five forces model, the internal forces, value chain analysis.

**UNIT III:**
Important Social Institutions: Strategic analysis and choice: The nature of strategy analysis and choice, the input stage, the matching stage (SWOT & BCG), the decision stage

**UNIT IV:**
Social Stratification: Strategy implementation: The nature of strategy implementation, matching structure with strategy, managing resistance to change, creating a strategy supportive structure, human resources concern when implementing strategy

### Suggested Readings:

# Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Course Introduction – What is Strategic Management? Ben and Jerry’s Ice Cream: Case Study</td>
<td>Lecture/ case study</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Mission, Goals and Objectives Company report analysis</td>
<td>Lecture</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Analyzing the External Environment of the Firm Video – Michael Porter’s Five Forces Model</td>
<td>PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Analyzing the Internal Environment of the Firm Kirin Beer: Case Study (not assessed)</td>
<td>Case Study</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Recognizing a Firm’s Intellectual Assets Ali-baba: Case Study (not assessed) Group Project: Preparation and Guidance.</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Business Level Strategy Foxconn: Case Study</td>
<td>Case study</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Corporate Level Strategy Samsung: Case Study</td>
<td>Case study</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>International Strategy Zara: Case Study</td>
<td>Case Study</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Strategic Control and Corporate Governance</td>
<td>Lecture/ Discussion</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Project Presentations - Groups 1, 2, 3 and 4</td>
<td>Student PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Project Presentations - Groups 5, 6, 7 and 8</td>
<td>Student PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Project Presentations - Groups 9, 10, 11 and 12</td>
<td>Student PPT</td>
<td>CO3/CO5</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Project Presentations - Groups 13, 14, 15 and 16</td>
<td>Student PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Managing Innovation: E-strategy Case (not assessed) Strategy Implementation Exercise Hand in written reports</td>
<td>Lecture/ Discussion</td>
<td>CO3</td>
<td></td>
</tr>
</tbody>
</table>
J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>SO4</th>
<th>SO5</th>
<th>SO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBBA 308.1</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBBA 308.2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBBA 308.3</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBBA 308.4</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBBA 308.5</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBBA 308.6</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

“-” - No Correlation; 1 - Low Correlation; 2 - Moderate Correlation; 3 - Substantial Correlation

K. Expectations from Students:
- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

L. Faculty Contact
Details:

<table>
<thead>
<tr>
<th>Name:</th>
<th>Dr. Suman Yadav</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation:</td>
<td>Associate Professor</td>
</tr>
<tr>
<td>Room &amp; Block No.:</td>
<td><a href="mailto:fimtevents@gmail.com">fimtevents@gmail.com</a></td>
</tr>
<tr>
<td>Email</td>
<td></td>
</tr>
</tbody>
</table>
Paper Code: BBA-310

Subject: Sales & Distribution Management.
L4, T/P-0 C4

A. Introduction

Objective: The course aims to impart the knowledge and skills needed to manage the sales force and distribution functions in a business organization so as to help gain a competitive advantage.

B. Course Outcome

<table>
<thead>
<tr>
<th>CO1</th>
<th>To understand the roles and responsibilities of sales function.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>To manage the sales structures and strategies</td>
</tr>
<tr>
<td>CO3</td>
<td>Ability to design and enhance sales force performance.</td>
</tr>
<tr>
<td>CO4</td>
<td>To understand the different distribution channels.</td>
</tr>
<tr>
<td>CO5</td>
<td>To frame socially, legally and ethically acceptable policies and plans for Marketing channels.</td>
</tr>
<tr>
<td>CO6</td>
<td>Develop channel marketing strategies w.r.t. different organization contexts</td>
</tr>
</tbody>
</table>

C. Program Outcomes

<table>
<thead>
<tr>
<th>PO1.</th>
<th>Critical Thinking: Apply knowledge of various functional areas of business.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO2.</td>
<td>Effective Communication: Develop communication and professional presentation skills.</td>
</tr>
<tr>
<td>PO4.</td>
<td>Effective Citizenship: Illustrate leadership abilities to make effective and productive teams.</td>
</tr>
<tr>
<td>PO5.</td>
<td>Ethics: Explore the implications and understanding the process of starting a new venture.</td>
</tr>
</tbody>
</table>
PO6. Environment and Sustainability: Imbibe responsible citizenship towards sustainable society and ecological environment.

PO7. Appreciate inclusivity towards diverse culture and imbibe universal values.

PO8. Foster Creative thinking to find innovative solutions for diverse business situations.

D. Program Specific Outcomes

PSO.1. Apply reflective thinking and research skills using latest technological tools.

PSO.2. Assimilate technical functional knowledge of operations in business organization.

PSO.3. Demonstrate strategic and proactive thinking towards business decision making.

PSO.4. Illustrate negotiation skills and networking abilities.

E. Pedagogy:

The pedagogy would be the combination of the following techniques:

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

F. Evaluation

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessment</td>
<td>Mid-Term Exam</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>PSDA</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Assignment</td>
<td>10</td>
</tr>
<tr>
<td>External Assessment</td>
<td>End-Term Exam</td>
<td>75</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>
## G. Syllabus

### Unit-I: (14 Hours)
Introduction to Sales Management: Evolution of Sales Management, Scope and importance: Skills of a Sales Personnel, Types of Sales Managers; Personal Selling- Theories, Psychology in Selling, Buying Situations, Sales Process; Sales Forecasting; Sales Territory Design.

### Unit-II: (14 Hours)
Sales Force Management: Sales Organization structure; Sales Force Size; Recruitment & Selection of Sales force; Training, motivation and Compensation of Sales Force; Sales Quotas and Contests; Evaluation of Sales performance.

### Unit-III: (14 Hours)
Distribution Channels and Institutions: Functions of Intermediaries; Types and Role of Channel Intermediaries in India for Consumer and Industrial products; Retail —Structure, Types and Role, Strategies, Performance Measures, Franchising, Retail Scenario in India; Wholesaling — Features, Classification, Decisions, Trends and Future Scenario.

### Unit-IV: (14 Hours)
Distribution Channel — Design, Management and Logistics: Channel Strategy and Design; Selection, Motivation and Evaluation of Intermediaries; Managing Channel Dynamics, Relationships and Channel Conflict; Physical Distribution System —Objectives and Decision Areas; Introduction to Logistics and Supply Chain Management; Integration of Sales and Distribution Strategy. Ethical and Legal Issues in Sales and Distribution Management in Indian context.

## H. References
## I. Lecture Plan

<table>
<thead>
<tr>
<th>Lecture No.</th>
<th>Topic(s)</th>
<th>Mode of Delivery</th>
<th>Corresponding CO</th>
<th>Mode of Assessing CO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction to Sales Management</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td>MCQs &amp; Subjective Assessment</td>
</tr>
<tr>
<td>2</td>
<td>Evolution of Sales Management</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Scope and importance Sales Management</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Skills of a Sales Personnel</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Types of Sales Managers</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Personal Selling-Theories,</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Personal Selling-Theories,</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Psychology in Selling</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Buying Situations</td>
<td>Lecture/Discussion/PPT</td>
<td>CO1</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Sales Process;</td>
<td>Lecture/Discussion/PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Sales Forecasting</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Sales Territory Design.</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Sales Force Management</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Course Title</td>
<td>Method</td>
<td>CO</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------------</td>
<td>-----------------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Sales Organization structure</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Sales Force Size</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Recruitment &amp; Selection of Sales force</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Training, motivation and Compensation of Sales Force</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Training, motivation and Compensation of Sales Force</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Sales Quotas and Contests;</td>
<td>Lecture/Discussion/PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Evaluation of Sales performance.</td>
<td>Lecture/Discussion/PPT</td>
<td>CO3</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Distribution Channels and Institutions</td>
<td>Lecture/Discussion/PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Functions of Intermediaries</td>
<td>Lecture/Discussion/PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Types and Role of Channel</td>
<td>Lecture/Discussion/PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Types and Role of Channel</td>
<td>Lecture/Discussion/PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Topic</td>
<td>Type</td>
<td>Code</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------</td>
<td>--------------------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Intermediaries in India for Consumer and Industrial products;</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Retail — Structure, Types</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Retail — and Role, Strategies,</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Performance Measures</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Franchising</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Retail Scenario in India</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Wholesaling — Features and Classification</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Wholesaling — Classification, Decisions, Trends and Future Scenario.</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Distribution Channel Design</td>
<td>Lecture/Discussion/PPT</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Management and Logistics: Channel Strategy and Design;</td>
<td>Lecture/Discussion/PPT</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Title</td>
<td>Type</td>
<td>Course Code</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------</td>
<td>-----------------------</td>
<td>--------------</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Selection, Motivation and Evaluation of Intermediaries;</td>
<td>Lecture/Discussion/PPT</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Managing Channel Dynamics: Relationships and Channel Conflicts</td>
<td>Lecture/Discussion/PPT</td>
<td>CO6</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Physical Distribution System — Objectives and Decision Areas;</td>
<td>Lecture/Discussion/PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Introduction to Logistics and Supply Chain Management;</td>
<td>Lecture/Discussion/PPT</td>
<td>CO4</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Integration of Sales and Distribution Strategy.</td>
<td>Lecture/Discussion/PPT</td>
<td>CO2</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Ethical and Legal Issues in Sales and Distribution Management in Indian context</td>
<td>Lecture/Discussion/PPT</td>
<td>CO5</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Revision</td>
<td>Discussion/PPT</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

<table>
<thead>
<tr>
<th>CO Number</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>SO4</th>
<th>SO5</th>
<th>SO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>COBALL.B 505.1</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBALL.B 505.2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBALL.B 505.3</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBALL.B 505.4</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBALL.B 505.5</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>COBALL.B 505.6</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

"-" - No Correlation; 1-Low Correlation; 2-Moderate Correlation; 3-Substantial Correlation

## K. Expectations from Students:
- Actively participate in the classroom discussions/seminar
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms

## L. Faculty Contact Details

<table>
<thead>
<tr>
<th>Name:</th>
<th>Dr. Kanika Mittal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designation:</td>
<td>Asst. Professor</td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:kanikafimtofficial@gmail.com">kanikafimtofficial@gmail.com</a></td>
</tr>
</tbody>
</table>