

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY

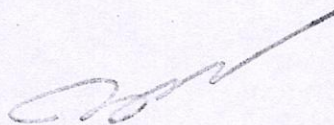
DWARKA, NEW DELHI-110078

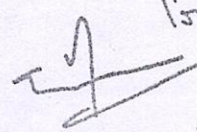
# BBA

**Scheme and Syllabus**

**2021-22 onwards**

**(Approved by AC Sub Committee)**



 **Pravin Chandra**  
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## Background Note:

### BBA Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Business Administration -

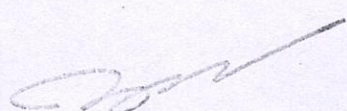
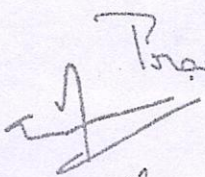


1. Effective Communication and Professional Presentation Skills
2. Comprehensive Knowledge on concepts of Business Management
3. Proficiency in Technological skills necessary for business decision making
4. Critical thinking and Analytical Skills for business problem solving
5. Innovation and Creativity for striving towards an entrepreneurial mindset
6. Leadership abilities to build efficient, effective, productive and proactive teams
7. Responsible citizenship towards social ecosystem
8. Expertise in initiatives towards the achievement of SDGs
9. Inclusivity and respect towards diversity in culture and societies
10. Attitude towards continuous learning and improvement

### Need for Syllabus Revision:

As per the feedback of students, alumni, teachers and Employers, a need was felt to update the curriculum of the BBA program to make it industry ready. In addition, with New Education Policy 2020, the curriculum of BBA was required to incorporate the features such as: CBCS, Multi-entry and Multi-exit, Academic Bank of Credits, etc. The current syllabus and scheme has been worked out for 3 and 4 years with flexible entry and exit.

The whole syllabus of BBA is divided into following types:

- a) Core Papers
- b) Ability Enhancement Papers
- c) Skill Enhancement Papers
- d) Discipline Specific Elective Papers
- e) Generic Electives
- f) Skill Enhancement (NUES)
- g) Major and Minor Projects
- h) MOOC Courses
- i) Summer Internship Projects

  
  
   
Rajan Chandra

# SCHEME OF EXAMINATION

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## SYLLABI

of

BACHELOR OF BUSINESS ADMINISTRATION  
(BBA)

for

First and Second Semesters

(w.e.f. 2021 – 2022 Academic Session)



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DWARKA, NEW DELHI-110078

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*[Signature]* Pravin Chandra  
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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SCHEME OF EXAMINATIONS

Criteria for Internal Assessment

All theory courses have internal assessment of 25 marks and 75 marks for external examination. For the courses related to labs, summer training and projects, internal assessment is 40 marks and external examination is 60 marks.

The internal assessment of the students (out of 25 marks) shall be as per the criteria given below:

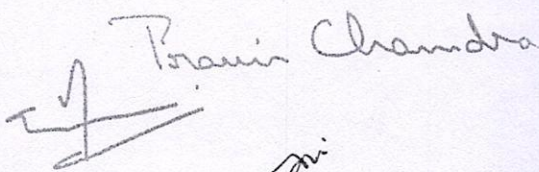


1. Class Test - 15 marks  
Written Test Compulsory (to be conducted as per Academic Calendar of the University)
2. Individual Assignments /Presentation/ Viva-Voce/ Group Discussion/ Class Participation - 10 marks

Note: Record should be maintained by faculty and made available to the University, if required.

MAXIMUM & MINIMUM CREDITS OF THE PROGRAM

The total number of the credits of the BBA Programme is 142.

Each student shall be required to appear for examination in all courses. However, for the award of the degree a student should secure at least 134 credits.

  
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## SCHEME OF EXAMINATIONS

### GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

B.B.A. (Three-Years)

#### *First Semester Examination*

Code No.	Paper	Type	L	T/ P	Credits
BBA 101	Management Process and Organizational Behaviour	Core	4	-	4
BBA 103	Business Mathematics	Core	4	-	4
BBA 105	Financial Accounting and Analysis	Core	4	-	4
BBA 107	Business Economics	Core	4	-	4
BBA 109	IT applications in Business	Skill Enhancement	3	-	3
BBA 111	IT applications in Business-Lab	Skill Enhancement	-	2	1
BBA 113	Entrepreneurial Mindset (NUES)	Ability Enhancement	2	-	2
		<b>Total</b>	<b>21</b>	<b>2</b>	<b>22</b>

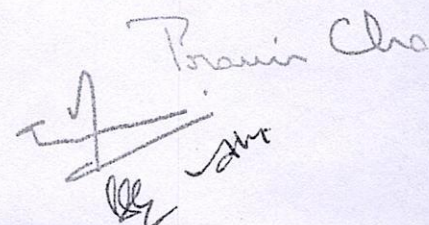
### GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

#### *Second Semester Examination*

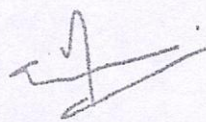
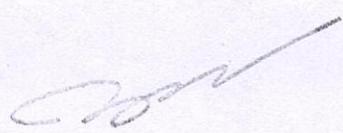
Code No.	Paper	Type	L	T/ P	Credits
BBA 102	Cost Accounting	Core	4	-	4
BBA 104	Decision Techniques for Business	Core	4	-	4
BBA 106	Business Environment	Core	4	-	4
BBA 108	E-Commerce	Skill Enhancement	3	-	3
BBA 110	Business Communication	Ability Enhancement	3		3
BBA 112	E-Commerce Lab	Skill Enhancement	-	2	1
BBA 114	Minor Project-I	Skill Enhancement	-		3
BBA 116	MOOC*	Ability Enhancement	-		3
		<b>Total</b>	<b>18</b>	<b>2</b>	<b>25</b>

\* The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level and after completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution.

An Under-Graduate Certificate will be awarded, if a student wishes to exit at the end of first year/two semesters upon successful completion.

A Student having qualified in Under-Graduate Certificate from GGSIP University can join the BBA programme in 3<sup>rd</sup> Semester any time during the period. The procedure for depositing credits earned, its shelf life, redemption of credits, would be as per UGC (Establishment and Operationalisation) of Academic Bank of credits (ABC) scheme in higher education) Regulations 2021. The admission would be subject to availability of seats in the programme. Number of years spent for studies of this programme cannot be more than N+2 years.



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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

*Third Semester Examination*

Code No.	Paper	Type	L	T/ P	Credits
BBA 201	Business Laws	Core	4	-	4
BBA 203	Marketing Management	Core	4	-	4
BBA 205	Human Resource Management	Core	4	-	4
BBA 207	Management Accounting	Core/Skill Enhancement	4	-	4
BBA 209	Production and Operations Management	Core/Interdisciplinary	3	-	3
BBA 211	Business Research Methodology	Skill Enhancement	3	-	3
BBA 213	Business Research Methodology Lab	Skill Enhancement	-	4	2
BBA 215	NSS/NCC/NSO/others as notified by the university (NUES*)	Ability Enhancement	2		2
BBA 217	Environmental Studies	Interdisciplinary	4	-	4
		<b>Total</b>	<b>28</b>	<b>4</b>	<b>30</b>

\*NUES: Non University Examination System

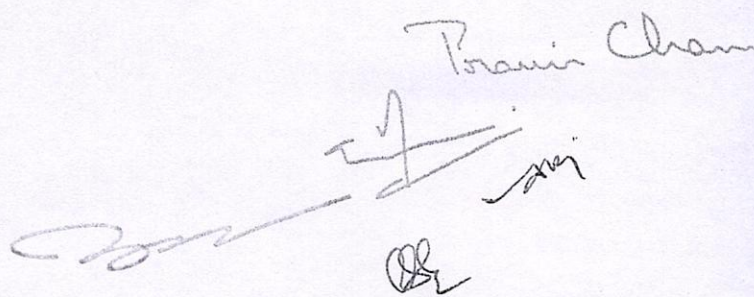
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**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

*Fourth Semester*

Code No.	Paper	Type	L	T/ P	Credits
BBA 202	Business Analytics	Ability Enhancement	4	-	4
BBA 204	Financial Management	Core/Skill Enhancement	4	-	4
BBA 206	Corporate Governance, Ethics & Social Responsibility of Business	Core/ Interdisciplinary	4	-	4
BBA 208	Income Tax Law and Practice	Skill Enhancement /Interdisciplinary Course	4	-	4
BBA 210	MOOC*	Ability Enhancement	-	-	3
	Elective I (one paper to be selected from the list of electives)	Discipline Specific Electives	4	-	4
BBA 218	Minor Project -II	Skill Enhancement	-	-	3
		<b>Total</b>	<b>20</b>		<b>26</b>

**List of Elective-I:**

- BBA-212 Training and Development
- BBA-214 Sales Management
- BBA-216 Financial Markets and Institutions

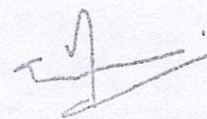
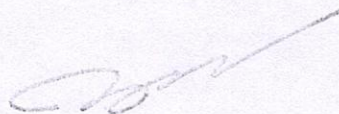

  
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\* The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. After completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution.

At the end of the Fourth Semester all the students shall have to undergo Summer Training for six to eight weeks.

An Under-Graduate Diploma will be awarded, if a student wishes to exit at the end of second year/four semesters upon successful completion.

A Student having qualified in Under-Graduate Diploma from GGSIP University can join the BBA programme in 5<sup>th</sup> Semester any time during the period. The procedure for depositing credits earned, its shelf life, redemption of credits, would be as per UGC (Establishment and Operationalisation) of Academic Bank of credits (ABC) scheme in higher education) Regulations 2021. The admission would be subject to availability of seats in the programme. Number of years spent for studies of this programme cannot be more than N+2 years.



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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

*Fifth Semester Examination*

Code No.	Paper	Type	L	T/ P	Credits
BBA 301	Goods and Services Tax	Skill Enhancement	3	-	3
BBA 303	Business Policy and Strategy	Core	3	-	3
BBA 305	Information Systems Management	Skill Enhancement	3	-	3
BBA 307	Information Systems Management Lab	Skill Enhancement	-	4	2
	Elective II (one elective to be selected from the list of electives)	Discipline Specific Elective	4	-	4
BBA 315	Summer Training Report	Skill Enhancement	-	-	4
		<b>Total</b>	<b>13</b>	<b>4</b>	<b>19</b>

**List of Elective-II**

- BBA-309 Marketing Analytics
- BBA-311 Performance Management
- BBA-313 Financial Modeling

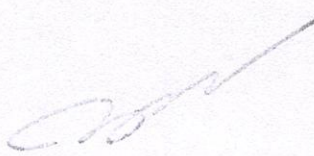
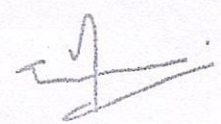
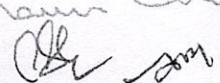
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**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME**

*Sixth Semester Examination*

Code No.	Paper	Type	L	T/ P	Credits
BBA 302	Project Management	Core	3	-	3
BBA 304	Digital Marketing	Skill Enhancement	4	-	4
	Elective III* (one elective to be selected from the list of electives)	Discipline Specific Elective	4	-	4
BBA 312	Entrepreneurship Development	Interdisciplinary	3	-	3
BBA 314	Major Project	Skill Enhancement	-	-	6
		<b>Total</b>	<b>14</b>	<b>-</b>	<b>20</b>

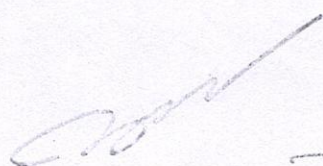
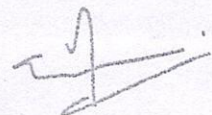
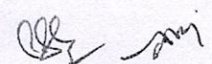
**List of Electives-III**

- BBA-306 HR Analytics
- BBA-308 Advertising and Sales Promotion
- BBA-310 Investment Analysis and Portfolio Management

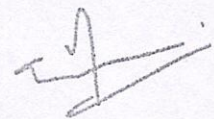
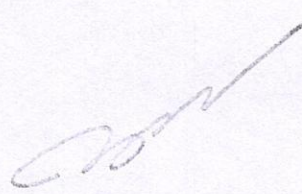
  
  
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COURSE DISTRIBUTION (BBA)

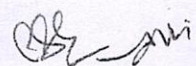
Types of Courses	Number of Courses	Credits Per Course	Sem I Course	Sem II Course	Sem III Course	Sem IV Course	Sem V Course	Sem VI Course	Total Credits
Core Courses – Theory and Classroom based (C)	15	4/3	4	3	5	2	1	1	61
Interdisciplinary Theory and Classroom based (GE)	03	4/3			1	1		1	7
Skill Enhancement Courses Including Lab Based (SE) excluding minor/major/internship project reports	11	4/3/2/1	2	3	2	2	4	2	45
Discipline Specific Elective –Theory and Classroom based (DSE)	3	4				1	1	1	12
Ability Enhancement Course including NUES	4	4/3/2	1	2	1	2			17
Minor Project-I	1	3		1					03
Minor Project-II	1	3				1			03
Internship Project Report	1	4					1		04
Major Project	1	6						1	06
Online Courses (MOOCs)	2	3		1		1			06
Total Credits			22	25	30	26	19	20	142

  
  
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# SEMESTER I



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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 101: Management Process and Organizational Behaviour**

L-4, T-0

Credits -4

**Objective:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

Course Contents

**Unit I**

**Introduction**

Management: Concept and Need, Managerial Functions – An overview; Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Business Process Re-engineering. (14 Hours)

**Unit II**

**Planning and Organizing**

Types of Plans: Strategic planning; Environmental Analysis and diagnosis (Internal and external environment) Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Types of Organization Structures, Emerging Organization Structures. (14 Hours)

**Unit III**

**Introduction to Organizational Behavior**

Personality- Type A and B, Factors influencing personality. Learning- Concept, Learning theories, Perception- Concept, Perceptual process, Importance, Factors influencing perception, Values and Attitudes- Concept and types of values: Components of attitude, job related attitudes. (14Hours)

**Unit IV**

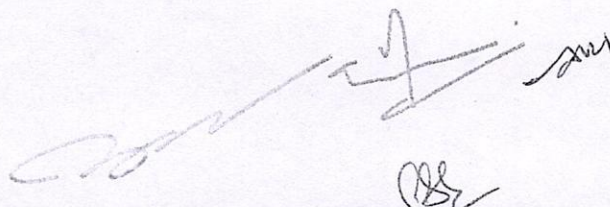
**Motivation and Leadership:** Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Leadership: Concept and Importance.

**Conflict and Culture:** Power and conflict, Power tactics, Organizational Culture and climate- Concept and determinants of organizational culture. (14 Hours)

**Suggested Readings: (All latest editions)**

1. Robbins, Fundamentals of Management: Essentials Concepts and Applications, Pearson Education.
2. Robbins, S.P. and Sanghi, S, Organizational Behaviour; Pearson Education.
3. Koontz, H, Essentials of Management, McGraw Hill Education.
4. Ghillyer, A, W., Management- A Real World Approach, McGraw Hill Education.
5. Stoner, Freeman and Gilbert Jr. Management, Pearson Education.
6. Luthans, Fred, Organizational Behavior, McGraw Hill Education.

*Braun Chand*



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA-103 Business Mathematics**

L-4, T-0

**Credits —4**

**Objective:** This course aims at equipping student with a broad based knowledge of mathematics with emphasis on business applications.

**Course Contents**

**Unit I**

**Principle of Counting:** Concept of Factorial, Principle of Counting, Mathematical Induction: Principle, Arithmetic Progression & Geometric Progression, Concepts of function. **(14 Hours)**

**Unit II**

**Matrix Algebra:** Definition of a matrix, Types of Matrices, Equality of Matrices, Matrix Operations, Transpose of a matrix, Determinants, System of Linear equations, Cramer's rule, Inverse of a Matrix. Properties of the Inverse Solution to a System of Equations by:

(i) The Ad-joint Matrix Methods.

(ii) The Gaussian Elimination method, Rank of a Matrix, Rank of a System of Equations, the Echelon Matrix; Application of Matrices to Business Problems Input Output Analysis, Preparation of Depreciation Lapse Schedule, Leontief I/O Model. Permutation & Combination.

**(14 Hours)**

**Unit III**

**Differential Calculus:** Derivative of a Parametric Function, Logarithmic Differentiation Derivative of an Inverse Function, Optimization Using Calculus, Point of Inflexion Absolute and Local-Maxima and Minima, Optimization in case of Multi Variate Function. Lagrangian multipliers, Derivative as a Rate Measure, Applications in Business. Introduction to Mathematics of finance such as annuities.

**(14 Hours)**

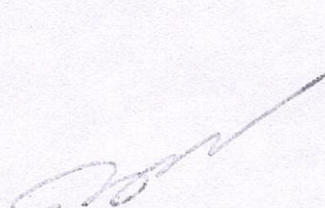


**Unit IV**

**Integral Calculus:** Indefinite Integrals, Techniques of Integration, Definite Integrals, Business application, Consumer's or Producer's surplus, Learning Curve, Probability and Probability Distribution.

**(14 Hours)**

**Suggested Readings: (All latest editions)**

1. Trivedi, Business Mathematics, Pearson Education,
2. Bhardwaj, R.S., Mathematics and Statistics for Business, Excel Books
3. Khan, Shadab, A Text Book of Business Mathematics, Anmol Publications,
4. Tuttle, Michael, D., Practical Business Math: An Applications Approach, Prentice Hall
5. Hazarika, P., A text book of Business Mathematics, S. Chand Publication
6. Budnick, Applied Mathematics for Business, McGraw Hill Education

  
  
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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 105: Financial Accounting and Analysis**

L-4 T-0

Credits-4

**Objective:** The objective of this subject is to give understanding of the basic accounting principles and techniques of preparing the accounts for users of accounting information.

**Course Contents**

**Unit I**

**Meaning and Scope of Accounting:** Objectives and nature of Accounting, Definition and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitation of Accounting.

**Accounting Principles and Standards:** Accounting Principles, Accounting Concepts and Conventions, Meaning and relevance of GAAP, Introduction to Accounting Standards Issued by ICAI, Accounting Standards (Overview of IAS, IFRS, AS and Ind AS). (14 Hours)

**Unit II**

**Journalizing Transactions:** Journal Entries, Compound Journal Entries, Opening Entry. Ledger Posting and Trial Balance: Preparation of Ledger, Posting, Cash book, Sales and Purchase book and Trial Balance.

**Company Final Accounts:** Preparation of Final Accounts with adjustments, Trading Account, Profit & Loss Account, Balance Sheet as per schedule- III of the new Companies Act 2013. (14 Hours)

**Unit III**

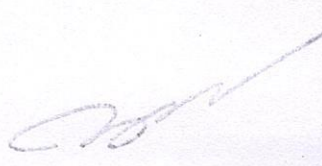
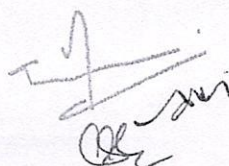
**Depreciation, Provisions and Reserves:** Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, Relevant Provisions of AS-10 Property Plant & Equipment, AS-6 (Revised) Provisions and Reserves, Change of method of Depreciation (by both current and retrospective effect). **Contemporary Issues & Challenges in Accounting:** Human Resource Accounting, Green Accounting, Inflation Accounting, Price level Accounting, Social Responsibility Accounting. (14 Hours)

**Unit IV**

**Shares and Share Capital:** Introduction to Joint Stock Company, Shares, Share Capital, Accounting Entries, Under Subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Shares at Premium, Issue of Shares at Discount, Forfeiture of Shares, Surrender of Shares, Rights Shares, Bonus Shares. Issue of Debentures, Methods of Redemption of different types of debentures. (14 Hours)

**Suggested Readings: (All latest editions)**

1. Tulsian, P.C., Financial Accountancy, Pearson Education
2. Maheshwari, S.N. and Maheshwari, S.K., Financial Accounting, Vikas Publishing House
3. Bhattacharyya, Asish K., Essentials of Financial Accounting, Prentice Hall of India
4. Rajasekran, Financial Accounting, Pearson Education.
5. Bhattacharya, S.K. and Dearden, J., Accounting for Manager - Text and Cases, Vikas Publishing House.
6. Glautier, M.W.E. and Underdown, B., Accounting Theory and Practice, Pearson Education.

 Pravin Chandra 

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 107: Business Economics**

L-4, T-0

Credits-4

**Objective:** The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.

**Course Contents**

**Unit I**

**Introduction to Business Economics and Fundamental concepts:** Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalism, Incrementalism, Market Forces and Equilibrium, Risk, Return and Profits. Introduction to Behavioural Economics: Nudge theory. **(14 Hours)**

**Unit II**

**Consumer Behavior and Demand Analysis:**

Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods in brief. **(14 Hours)**

**Unit III**

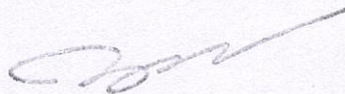
**Theory of Production:** Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS. Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost. **(14 Hours)**

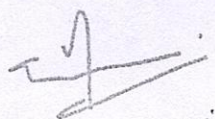
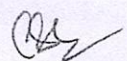
**Unit IV**

**Cost Analysis & Price Output Decisions:** Pricing under Perfect Competition (features, short run, long run equilibrium of firm/industry), Pricing Under Monopoly (features, short run and long run equilibrium), Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition (features, short run and long run equilibrium, demand and cost, excess capacity), Pricing Under Oligopoly (Cournot Model, kinked demand curve model). **(14 Hours)**

**Suggested Readings: (All latest editions)**

1. Samuelson, P & Nordhaus, W., Economics, McGraw Hill Education
2. Dwivedi, D.N., Managerial Economics, Vikas Publishing House.
3. Thomas C.R, Managerial Economics, McGraw Hill Education.
4. Mankiw, NG, Principles of Economics, Cengage Learning.
5. Peterson, L. and Jain, Managerial Economics, Pearson Education.
6. Kreps, D., Microeconomics for Managers, Viva Books Pvt. Ltd.



  
**Pravin Chandra**  


**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 109: IT Applications in Business**

L-3, T-0

Credits-3

Objective: This is a basic paper for students to familiarize with computer and its applications in the relevant fields and exposes them to other related papers of IT.

Course Contents

**Unit I**

**Basics of Information Technology:** Components of IT systems, Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Classification of Computers. **Computer Memory:** Types of Memory, Storage devices, Mass Storage Systems. Concept of Cloud Computing. **(8 Hours)**

**Unit II**

**Computer Software:** Types of Software. Application Software and their uses. Database concepts. Introduction to Operating System, Need, Functions and Types of Operating systems. Introduction to GUI. Compiler, Interpreter and Assembler, Types of Computer Languages. **(10 Hours)**

**Unit III**

**Desktop Components:** Introduction to Word Processor, Presentation Software.

**Advanced Excel:** Introduction, features, applications and advanced functions of Excel, creating Tables, Graphs and charts, Table formatting, Worksheets Management, Sort and Filters tools, Subtotal, Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries.

**(12 Hours)**

**Unit IV**

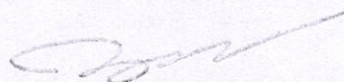
**Computer Networks and IT applications:** Data communication concepts, types of communication media, Concepts of Computer Networks, Internet, Intranet, Extranet, Network topologies, Networking devices, OSI model. Internet Services.


**Information Technology and Society:** Application of information Technology in Railways, Airlines, Banking, Online Banking System, Insurance, Inventory Control, Financial systems, Hotel management, Education, entertainment and health, Security issues in information technology.

**(12Hours)**

**Suggested Readings: (All latest editions)**

1. c Leon, Introduction to Information Technology, Vikas Publishing House
2. Behl R., Information Technology for Management, McGraw Hill Education
3. Dhingra S and Tondon A, Introduction to Information Technology, Galgotia Publishing House.
4. Joseph A.Brady and Ellen F Monk, Problem Solving Cases in Microsoft and Excel, Thomson Learning
5. Tanenbaum, A. S, Computer Networks, Pearson Education.
6. Goyal, Anita, Computer Fundamentals, Pearson Education.



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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 111: IT Applications in Business- Lab

L-0, P-02

Credit-1

This Lab would be based on the course **BBA-109: IT Applications in Business**

1. Knowledge of all commands of using Windows to be taught.
2. **Introduction to MS-Word:**  
Introduction to Word Processing, it's Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc.
3. **Introduction to MS-Excel:**  
Introduction to Electronic Spreadsheets, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions, Auto Sum, Copying Formula, Formatting Data, Creating Tables, Graphs and charts, Creating Database, Sorting Data, Filtering etc.  
  
Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries.
4. **Introduction to MS PowerPoint:**  
PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting etc.

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**  
**BBA 113: Entrepreneurial Mindset (NUES)**

L-02

Credits – 02

**Objectives :** To provide a foundation for basic entrepreneurial skills and to acquaint them with the world of entrepreneurship and inspire them to set up and manage their businesses. To expose students to various aspects of entrepreneurship and business. To expose students to case studies on successful entrepreneurs

Course Contents

**Unit I**

**Introduction:** The Entrepreneur; Theories of Entrepreneurship; Characteristics of successful entrepreneurs, myths of entrepreneurship; entrepreneurial mindset- creativity (steps to generate creative ideas, developing creativity) and innovation (types of innovation) (7 Hours)

**Unit II**

**Promotion of a Venture and Writing a business plan:** Opportunity Analysis; External Environment Analysis Economic, Social and Technological Analysis. Business plan- What is business plan, parts of a business plan. Writing a Business Plan. (7 Hours)

**Unit III**

**Entrepreneurship Support:** Entrepreneurial Development Programmes (EDP): EDP, Role of Government in Organizing EDPs. Institutions supporting small business enterprises: central level, state level, other agencies, industry associations. (7 Hours)


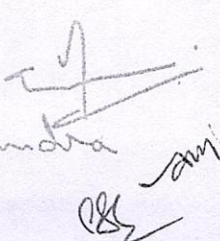
**Unit-IV**

**Practicals :**

- Presenting a business plan
- Project on Startup India or any other government policy on entrepreneurship
- Discussion on why Startup fails, role of MSME etc.
- Discussion on role of entrepreneur in economic growth
- Discussion on technology park
- Case study discussion on successful Indian entrepreneurs. (7 Hours)

**Suggested Readings: (All Latest editions)**

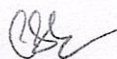
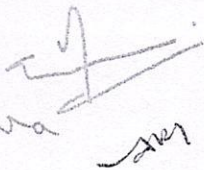
1. Charantimath - Entrepreneurship Development and Small Business Enterprise, Pearson Education.
2. Bamford C.E - Entrepreneurship: A Small Business Approach, McGraw Hill Education.
3. Hisrich et al. - Entrepreneurship, McGraw Hill Education
4. Balaraju, Theduri- Entrepreneurship Development: An Analytical Study, Akansha Publishing House.
5. David, Otis- A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.
6. Kaulgud, Aruna- Entrepreneurship Management, Vikas Publishing.

  
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# SEMESTER -II



Pravin Chandra



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 102: Cost Accounting**

L-4, T/P-0

Credits: 04

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

**Course Contents**

**Unit I**

**Meaning and Scope of Cost Accounting:** Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Difference between financial, cost and management accounting. Basic Cost concepts - Cost classification and elements of cost.

**Materials 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 levels, FIFO, LIFO.

**(14 Hours)**

**Unit II**

**Labour Cost:** Attendance and payroll procedures, overtime, idle time and incentives, direct and indirect labour, remuneration systems and incentive schemes (Halsey, Rowan, Taylor, Merrick, Bedaux, Emerson plans practical examples).

**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 examples to be taught).

**(14 Hours)**

**Unit III**

**Cost Sheet** - Preparation of Cost Sheet (simple problems)

**Process Costing** - Meaning and computation of normal profits, abnormal effective and abnormal loss.

**(14Hours)**

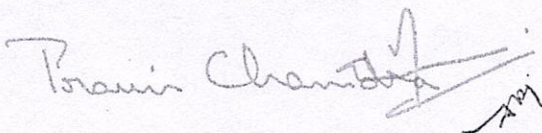
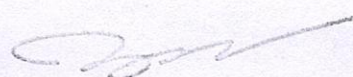

**Unit IV**

**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 (basic problem examples to be taught).

**(14 Hours)**

**Suggested Readings: (All latest editions)**

1. Maheshwari, S. N. and Mittal, S. N., Cost Accounting—Theory and Problems, ShriMahavir Book Depot.
2. Arora, M.N., Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (Latest Edition), Cost Accounting, McGraw Hill Education.
4. Pandey, I.M., Management Accounting, Vikas Publishing House, Delhi.
5. Khan M.Y., Management Accounting, McGraw Hill Education.
6. P.C.Tulsian, Introduction to Cost Accounting, S.Chand, Delhi.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA-104 –Decision Techniques for Business**

L-4, T-0

Credits -4

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

**Course Contents**

**Unit I**

**Statistics:** Definition, Importance & 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**

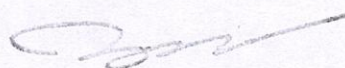
**Linear Programming:** Concept and Assumptions, Usage in Business Decision Making, Linear Programming Problem: Formulation, Methods of Solving: Graphical and Simplex, problems with mixed constraints: Duality. **(14 Hours)**

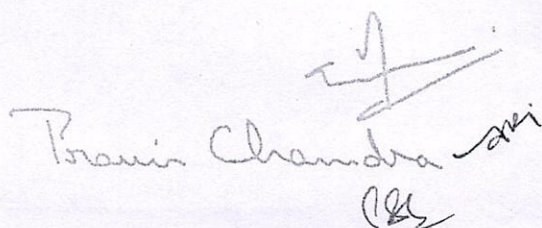
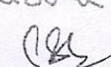
**Unit IV**

**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)**

**Suggested Readings: (All latest editions)**

1. Vohra, N.D., Quantitative Techniques in Management, McGraw Hill Education.
2. Gupta, SP and Gupta, P.K., Quantitative Techniques and Operation Research, Sultan Chand.
3. Rajagopalan, S. & Sattanathan, R., Business Statistics & Operations Research, McGraw Hill Education.
4. Sharma, J.K., Operations Research: Problems & Solutions, Macmillan India Ltd.
5. Render, Barry, Stair, R.M., Hanna, M.E., Quantitative Analysis for Management, Pearson Education.
6. Bajpai, Naval, Business Statistics, Pearson Education.



  
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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 106: Business Environment**

L-4, T-0

**Credits: 04**

**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.

**Course Contents**

**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 Limitations of Environmental Analysis. **(14 Hours)**

**Unit II**

**Planning and Economic Development and Problems in Indian Economy:** 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, Swachh Bharat Abhiyan.** **(14 Hours)**

**Unit III**

**Concepts of Macro Economics and National Income Determination:** Definitions, Importance, Limitations of Macro-Economics, Macro-Economic Variables, circular flow in 2,3,4 sector and multiplier in 2,3,4 sector.

**National Income:** Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

**Macro Economic Framework:** Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between saving and Consumption, Investment function. **(14 Hours)**

**Unit IV**

**Economic Environment:** 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.** **(14 Hours)**

**Suggested Readings: (All latest editions)**

1. Paul J. , Business Environment, McGraw Hill Education.
2. Cherunilam, Francis, Business Environment - Text and Cases, Himalaya Publishing House.
3. Dhingra, I C., Indian Economy, Sultan Chand & Son.
4. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House.
5. Gupta C. B, Business Environment, Sultan Chand.
6. Dwivedi, D. N. Macro Economics, McGraw Hill Education.

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 108: E-Commerce**

L-3, T-0

Credits: 03

**Objectives:** The course imparts understanding of the concepts and various application issues of e-commerce like Internet infrastructure, security over internet, payment systems and various online strategies for e-commerce.

**Course Contents**

**Unit I**

**Introduction to E-Commerce:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Electronic Commerce, Types of Electronic Commerce, Electronic Commerce Models, Challenges and Barriers in E-Commerce environment; E-Commerce in India : Transition to E-commerce in India, Indian readiness for E-commerce, E-Transition challenges for Indian corporate.

**(8 Hours)**

**Unit II**

**HTML:** Elements, Tags and basic structure of HTML files, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls.

**(10 Hours)**

**Unit III**

**Electronic Payment System:** Digital Payment Requirements, Electronic Payment System, Types of Electronic Payment Systems, Concept of e-Money, Infrastructure Issues and Risks in EPS, Electronic Fund Transfer.

**Security Issues in E-Commerce:** Need and concepts, Electronic Commerce security environment, security threats in E-Commerce environment, Basics of Encryption and Decryption. **(12 Hours)**

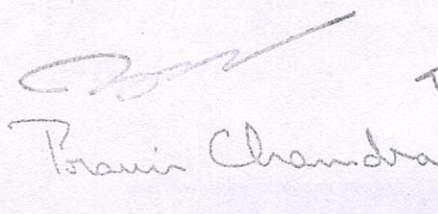
**Unit IV**

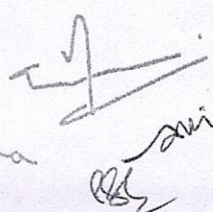
**E-commerce Applications:** E-commerce applications in various industries, Emerging Trends in E-Commerce, Mobile Commerce; Economic, Technological and Social Considerations, Regulatory and Ethical considerations in E-Commerce.

**(12Hours)**

**Suggested Readings: (All latest editions)**

1. Elias M. Awad, Electronic Commerce - From Vision to Fulfillment, PHI Learning.
2. Joseph, P.T. and Si., E-Commerce — An Indian Perspective, PHI Learning.
3. Efraim Turban, David King, Dennis Viehland, Jae Lee: Electronic Commerce — A Managerial Perspective, 4th Edition, Pearson Education.
4. Bharat Bhaskar, Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey, E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, Electronic Commerce, Cengage Learning.

  
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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 110: Business Communication**

L3, T-0

**Credits: 03**

**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.

**Course Contents**

**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. **(8 Hours)**

**Unit II**

**Communicating in a Multicultural World:** Idea of a global world, Impact of globalization on organizational and multicultural communication, understanding culture for global communication; Etic and Emic approaches to culture, The Cross Cultural Dimensions of Business Communication, Technology and Communication, Ethical & Legal Issues in Business Communication, overcoming cross cultural communication barriers. **(10 Hours)**

**Unit III**

**Business letter writing and Presentation Tools: Business letters-** Need, Functions and Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters and Complaints; Employment related letters Interview Letters, Promotion. Letters, Resignation Letters, **(12 Hours)**

**Unit IV**

**Departmental Communication:** Barriers of Communication, Meaning, Need and Types, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Minutes of the meeting. Project and Report writing, How to Make a Presentation, Presentation Tools, Guidelines for Effective Presentation. **(12 Hours)**

**Suggested Readings: (All latest editions)**

1. Lesikar . Business Communication: Making Connections in a Digital World. McGraw Hill Education.
2. Boove, C.L., Thill, J.V. & Chaturvedi, M. Business Communication Today, Pearson.
3. Krizan et al . Effective Business Communication, Cengage Learning.
4. Scot, O. Contemporary Business Communication, Biztantra, New Delhi.
5. Chaney & Martin . Intercultural Business Communication, Pearson Education
6. Penrose et al . Business Communication for Managers, Cengage Learning.

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 112: E-Commerce Lab

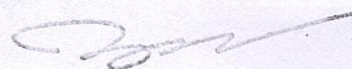
L-0, P-2

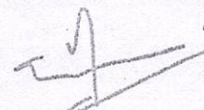
Credit: 01

Objective:

Lab would be based on the Paper BBA-108: E-Commerce and will cover the following : Creating Web pages using HTML Tags, Elements, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls and other relevant things.

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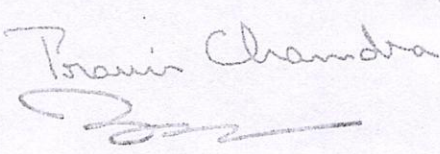





GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 114: Minor Project-I

Credits: 03

During the second semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary / secondary data. The project title and the supervisor will be approved by the Director / Principal of the Institution. It shall be evaluated by an External Examiner to be appointed by the University.

  
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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

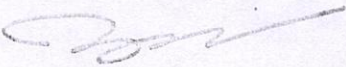
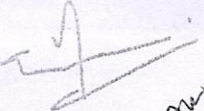

**BBA 116: MOOC**

**Credits: 03**

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student is required to earn 3 credits by completing quality –assured MOOC programme offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. Successful Completion certificate should be submitted to respective institute for earning the course credit.

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### Program Outcomes

After the program the students will be able to:

- PO 1. Apply knowledge of various functional areas of business
- PO 2. Develop communication and professional presentation skills
- PO 3. Demonstrate critical thinking and Analytical skills for business decision making
- PO 4. Illustrate leadership abilities to make effective and productive teams
- PO 5. Explore the implications and understanding the process of starting a new venture
- PO 6. Imbibe responsible citizenship towards sustainable society and ecological environment
- PO 7. Appreciate inclusivity towards diverse culture and imbibe universal values
- PO 8. Foster Creative thinking to find innovative solutions for diverse business situations

### Program Specific Outcomes

After the program the students will be able to:

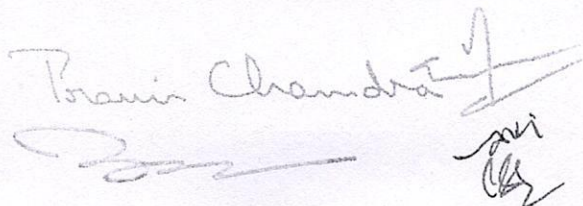
- PSO 1. Apply reflective thinking and research skills using latest technological tools
- PSO 2. Assimilate technical functional knowledge of operations in business organization
- PSO 3. Demonstrate strategic and proactive thinking towards business decision making
- PSO 4. Illustrate negotiation skills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

The course outcomes of various courses of BBA are:

Paper/ Subject	Course Outcome
<b>BBA(G) First Semester</b>	
BBA 101 Management process and Organizational Behaviour	CO1. Explore the evolution of the concepts of management CO2: Examine the relevance of the theories of Motivation CO3: Analyze the significance of Organization and Individual Behavior CO4: Analyse and relate individual, team and group behavior CO5: Exhibit leadership qualities by building effective teams CO6: Comprehend dynamics of human behavior
BBA-103 Business Mathematics	CO1: Ability to solve the problems of counting CO2: Proficiency in solving the problems of Matrix Algebra CO3: Ability to solve the problems of Differential calculus CO4: Capability to solve the problems of Integral calculus CO5: Analyzing business research problems
BBA 105: Financial Accounting & Analysis	CO1: Comprehension about concepts of accounting and relevance of GAAP and accounting standards CO2: Preparation of company final accounts with adjustments CO3: Appreciate contemporary issues and challenges in accounting CO4: Examine the concept and the methods of depreciation

Bhavir Chandra

		<p>CO5 : Comprehension about accounting for shares and debentures</p> <p>CO6: Explore the role of Stock exchanges and SEBI as a regulator</p> <p>CO7: Conduct comprehensive financial analysis of companies</p>
BBA 107: Business Economics	Business	<p>CO1: Understand the fundamental concepts of Business Economics</p> <p>CO2: Analyze the relationship between consumer behavior and demand</p> <p>CO3: Explore the theory of production and through the use of ISO-QUANTS</p> <p>CO4: Understand the concept and relevance of short term and long term cost</p> <p>CO5: Examine pricing decisions under various market conditions</p> <p>CO6: Analyse economic challenges posed to businesses</p>
BBA 109: IT Applications in Business		<p>CO1: Explain the concepts of IT (Hardware, Software, Networking, Security, Web and applications).</p> <p>CO2: Analyze the usage of IT product and services.</p> <p>CO3: Use internet web services and resources for learning and discovery.</p> <p>CO4: Explore the usage of tools of MS Word and Advanced Excel to solve business problems.</p> <p>CO5: Comprehend the role of databases in IT applications.</p>
BBA 111: Applications in Business (Lab)	IT	<p>CO1: Explore the utility of applications provided by MS Office</p> <p>CO2: Proficiency in MS Advanced Excel and Powerpoint</p> <p>CO3: Effective and professional presentation and communication skills</p> <p>CO4: Use Tables and Charts from Excel to create interactive and animated presentations</p>
BBA-113: Entrepreneurial Mindset (NUES)		<p>CO1: Exhibit entrepreneurial skills and abilities</p> <p>CO2: Imbibe Creativity and innovativeness to explore new ideas and prospects</p> <p>CO3: Explore the laws and government assistance available for new entrepreneurs.</p> <p>CO4: Explore ways to achieve entrepreneurial success</p>
<b>Second Semester</b>		
BBA 102: Cost Accounting		<p>CO1: Comprehensive understanding on objectives and scope of cost accounting in business</p> <p>CO2: Explore cost control through various material controlling techniques</p> <p>CO3: Evaluate the remuneration systems and incentive schemes to deal with labour cost</p>


  
 Pranav Chandra

	<p>CO4 : Examine overhead cost through overhead functional analysis</p> <p>CO5: Prepare Cost sheet with computation of normal and abnormal profits/Loss</p> <p>CO6: Prepare contract accounts using escalation clause</p>
BBA-104 —Decision making Techniques in Business	<p>CO1: Understand the basic concepts of Statistics</p> <p>CO2: Apply Correlation and Regression concepts in business and research problems</p> <p>CO3 : Explore the use of linear programming in business problem solving</p> <p>CO4: Analyze transportation and assignment problems</p> <p>CO5: Evaluate alternatives before taking business decisions</p>
BBA -106-Business Environment	<p>CO1:Explore the Business Environment and its relevance</p> <p>CO2: Comprehend the structure of Indian Economy</p> <p>CO3:Analyse the planning system and economic development in India</p> <p>CO4:Examine the concept of Macro Economics and determination of National Income</p> <p>CO5: Explore the Macro Economic framework</p>
BBA 108: E-Commerce	<p>CO1: Examine strengths and weaknesses of digital profiles of business organizations</p> <p>CO2: Explore ways to enhance online visibility of business</p> <p>CO3: Analyze challenges of security, privacy and legal jurisdictions in e commerce</p> <p>CO4: Examine the barriers to successful online positioning of businesses</p>
BBA 110: Business Communication	<p>CO1: Proficiency in formal written communication</p> <p>CO2: Appreciate diversity and adapt to multicultural communication</p> <p>CO3: Analyze the forms and methods of formal and informal mode of communication</p> <p>CO4: Ability to make effective and well-articulated presentations</p> <p>CO5: Explore the significance of effective listening</p>
BBA 112: E-Commerce Lab	<p>CO1: Design, develop and maintain a basic website.</p> <p>CO2: Create static HTML web pages</p> <p>CO3: Formulate controls for developing web sites</p> <p>CO4: Demonstrate basic animation using HTML.</p>
BBA 114: Minor Project - I	<p>CO1: Identify a business problem or a field of study</p> <p>CO2: Explore the environment to identify potential research areas</p> <p>CO3: Crystallize a business concern into a concrete business research problem</p> <p>CO4: Explore alternative ways to resolve a business problem</p>

Pravin Chandra

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