TUMKUR UNIVERSITY

Curriculum Framework for Undergraduate Program

Bachelor of Business Administration (BBA)

Syllabus for V and VI Semester

2026-2027

SEMESTER – V

SL No.	Course Code / Category	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	IA	Total Marks	Credits
1	BBA5.1	Business Research Methods	DSC	4+0+0	80	20	100	4
2	BBA5.2	Strategic Management	DSC	4+0+0	80	20	100	4
3	BBA5.3	ɜiness Ethics and Corporate Governance	DSC	4+0+0	80	20	100	4
4	BBA5.4	Operations Research	DSC	4+0+0	80	20	100	4
5	BBA5.5	Taxation -1	DSC	4+0+0	80	20	100	4
6	BBA5.6	Internet and E-Commerce	DSC	4+0+0	80	20	100	4
7	BBA5.7	Elective -1 Finance/ Marketing Management/ HRM/ Entrepreneurship 5.7.1/5.7.2/5.7.3/5.7.4	DEC	4+0+0	80	20	100	4
8	BBA 5.8	Green Business Practices and Sustainability	SEC	1+0+2	40	10	50	2
TOTAL					**600**	**150**	**750**	**30**

ELECTIVES

Finance	Marketing	Human Resource Management	Entrepreneurship
Financial Institutions and Services	Green Marketing	Performance Management and Competency Mapping	Entrepreneurial Finance and Venture Growth

Note: Students shall continue with the same elective/specialization opted in the Third Semester throughout the Fourth, Fifth and Sixth Semesters.

SEMESTER – VI

SL No.	Course Code	Title of the Course	Category of Course	Teaching Hoursper Week (L+T+P)	SEE	IA	Total Marks	Credits
1	BBA 6.1	Artificial Intelligence for Business	DSC	4+0+0	80	20	100	4
2	BBA6.2	Startup Management	DSC	4+0+0	80	20	100	4
3	BBA6.3	GST for Business Management	DSC	4+0+0	80	20	100	4
4	BBA6.4	Taxation -II	DSC	4+0+0	80	20	100	4
5	BBA6.5	International Business	DSC	4+0+0	80	20	100	4
6	BBA6.6	Finance/ Marketing Management/ HRM/Entrepreneurship 6.6.1/6.6.2/6.6.3/6.6.4	DEC	4+0+0	80	20	100	4
7	BBA6.7	Project and Viva voce	DSC	4+0+0	80	20	100	4
8	BBA 6.8	Digital Financial Services and FinTech Application	SEC	1+0+2	40	10	50	2
TOTAL					**600**	**150**	**750**	**30**

ELECTIVES

Finance	Marketing	Human Resource Management	Entrepreneurship
Working Capital Management	Digital Marketing	Labour Laws	Rural and Agri Entrepreneurship

Note: Guidance for 15 students for project is equal 4hour per week of workload

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.1
Name of the Course: BUSINESS RESEARCH METHODS

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Provide fundamental knowledge of research concepts and methods in business studies.
2. Develop scientific and analytical thinking among students.
3. Familiarize students with research design, sampling, and data collection techniques.
4. Enable students to analyse and interpret research data using statistical tools.
5. Develop skills in research report writing and presentation.

Syllabus	Hours
Module-1: INTRODUCTION TO RESEARCH	**10**
Meaning, Nature, Scope, and Importance of Research, Objectives of Research, Types of Research, Research Process, Criteria of Good Research, Research Ethics, Identification and Formulation of Research Problem, Literature Review	
Module -2 : RESEARCH DESIGN AND SAMPLING	**14**
Meaning and Features of Research Design, Types of Research Design - Exploratory Research, Descriptive Research, Diagnostic Research, Experimental Research, Census and Sample Survey, Sample, Sampling Design, Sampling Techniques- Probability Sampling Methods, Non-Probability Sampling Methods, Sample Size Determination, Hypothesis – Meaning, Types, and Formulation	
Module- 3: METHODS OF DATA COLLECTION	**12**
Sources of Data collection - Primary and Secondary Data, Observation Method, Interview Method, Questionnaire and Schedule, Survey Method, Case Study Method, Scaling Techniques, Pilot Study and Pre-testing	
Module-4: DATA PROCESSING AND ANALYSIS	**14**
Meaning and Importance of Data Processing, Editing, Coding, Classification and Tabulation of Data, Data Processing using MS Excel and Equivalent Software, Introduction to Parametric and Non-Parametric Tests, Parametric Tests; Z-test, t-test, F-test and ANOVA(simple Problems), Non-Parametric Tests; Chi-Square Test, Sign Test and Mann-Whitney U Test(Theory only), Graphical and Diagrammatic Representation of Data.	
Module-5: INTERPRETATION AND REPORT WRITING	**10**
Interpretation of Data, Techniques of Interpretation, Structure and Layout of Research Report, Referencing and Citation Styles, Bibliography Preparation, Presentation of Research Findings, Preparation of Research Proposal, Oral Presentation and Viva-Voce.	

Skill Development Activities:

1. Identification of research problems related to business and management.
2. Preparation of questionnaire and schedule for data collection.
3. Conducting pilot surveys and field studies.
4. Collection and analysis of primary data.
5. Mini research project and report writing.
6. Preparation of bibliography and references using standard citation styles.

Reference Books

1. Research Methodology: Methods and Techniques, C. R. Kothari & Gaurav Garg, New Age International Publishers, New Delhi.
2. Business Research Methods, Donald R. Cooper & Pamela S. Schindler, McGraw Hill Education, New York.
3. Business Research Methods, S. N. Murthy & U. Bhojanna, Excel Books, New Delhi.
4. Research Methodology: A Step-by-Step Guide for Beginners, Ranjit Kumar, SAGE Publications, New Delhi.
5. SPSS for Beginners, K. V. S. Sarma, Pearson Education India.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.2
Name of the Course: STRATEGIC MANAGEMENT

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Provide knowledge of strategic management concepts and practices in modern business organizations.
2. Develop analytical and strategic thinking abilities among students.
3. Familiarize students with environmental analysis and strategic planning techniques.
4. Enable students to understand strategy formulation, implementation, and evaluation.
5. Develop managerial decision-making skills for competitive business environments.

Syllabus	Hours
Module-1: INTRODUCTION TO STRATEGIC MANAGEMENT	**10**
Meaning, Nature, and Importance of Strategic Management, Strategic Management Process, Strategic Decision Making, Levels of Strategy -Corporate Level Strategy, Business Level Strategy, Functional Level Strategy, Vision, Mission, Goals, and Objectives, Strategic Intent, Benefits and Limitations of Strategic Management	
Module -2 : ENVIRONMENTAL ANALYSIS	**14**
Meaning, Importance, Environmental Scanning, Process of Environmental Scanning, Business Analysis; Internal Environment Analysis, External Environment Analysis, SWOT Analysis, McKinsey 7s Model, BCG Matrix, Industry Analysis –PESTEL Analysis, Porter's Five Forces Model.	
Module- 3: : STRATEGY FORMULATION	**12**
Strategy Formulation – Meaning and Process, Strategic Leadership, Corporate Strategies: Types and Techniques -Stability Strategy, Expansion Strategy, Retrenchment Strategy, Combination Strategy, Business Strategies: Differentiation, Focus Strategy, Functional Strategies, Strategic Alternatives and Choice.	
Module-4: STRATEGY IMPLEMENTATION	**14**
Strategy Implementation – Meaning and Importance, Process of Strategy Implementation, Financial Resource Allocation, Change Management-Challenges and Adaptive strategies to Change, Levels of Strategy Implementation-Corporate Strategies, Functional Policies and Operational Strategies-Six Sigma, Role of Managers in Strategy Implementation.	
Module-5: STRATEGY EVALUATION AND CONTROL	**10**
Strategic Evaluation – Meaning and Importance, Strategic Control Process, Techniques of Strategic Evaluation; KPI, Balanced Scorecard Approach, Benchmarking, Strategic Audit, Corporate Governance and Business Ethics, Contemporary Issues in Strategic Management.	

Skill Development Activities:

1. Preparation of SWOT analysis for business organizations.
2. Case analysis on successful business strategies.
3. Environmental scanning of selected industries.
4. Preparation of mission and vision statements for startups.
5. Analysis of corporate strategies adopted by Indian companies

Reference Books

1. Strategic Management and Business Policy, Azhar Kazmi, McGraw Hill Education, New Delhi.
2. Strategic Management: Concepts and Cases Fred R. David, Pearson Education, New Delhi.
3. Strategic Management, Francis Cherunilam, Himalaya Publishing House, Mumbai.
4. Strategic Management, V. S. P. Rao & V. Hari Krishna, Excel Books, New Delhi.
5. Business Policy and Strategic Management, P. Subba Rao, Himalaya Publishing House, Mumbai.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA) **Course Code:** BBA 5.3 **Name of the Course:** BUSINESS ETHICS AND CORPORATE GOVERNANCE		
Course Credits 4	No. of hours per week 04 Hours	Total No. of Teaching hours 60 Hours
Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .		

COURSE OBJECTIVES

The course is designed to:

1. Provide an understanding of ethical principles and values in business organizations.
2. Familiarize students with concepts and practices of corporate governance.
3. Develop ethical decision-making and responsible managerial behavior.
4. Enable students to understand corporate social responsibility and stakeholder management.
5. Promote awareness regarding transparency, accountability, and sustainability in business.

Syllabus	Hours
Module-1: INTRODUCTION TO BUSINESS ETHICS	**10**
Meaning, Nature, and Importance of Business Ethics, Ethics, Values, and Morality, Objectives of Business Ethics, Principles of Ethical Behaviour, Ethics in Business Environment, Ethical Decision Making, Ethical Issues in Business, Factors Influencing Business Ethics	
Module -2 : ETHICS IN FUNCTIONAL AREAS OF BUSINESS	**14**
Ethics in Human Resource Management, Ethics in Marketing, Ethics in Finance and Accounting, Ethics in Production and Operations, Ethics in Information Technology and E-Commerce, Consumer Protection Act 2019, Competition Act 2002, Ethical Issues in Advertising and Product Pricing, Workplace Ethics and Code of Conduct, POSH Act.	
Module- 3: CORPORATE GOVERNANCE AND LEGAL FRAMEWORK	**14**
Meaning, Objectives, and Importance of Corporate Governance, Principles of Corporate Governance, Corporate Governance Mechanisms, Board of Directors – Role and Responsibilities, Independent Directors and Audit Committee, Transparency and Disclosure Practices, Corporate Governance in India, SEBI Guidelines and Clause 49	
Module-4: CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY	**12**
Meaning and Scope of Corporate Social Responsibility (CSR), CSR and Business Ethics, CSR Provisions under Companies Act, 2013, Business and Environment Protection, Sustainable Development, Environment Protection Act 1986, NGRBC, Triple Bottom Line Concept, Social Audit and Sustainability Reporting	
Module-5: ETHICAL PRACTICES AND CONTEMPORARY ISSUES	**10**
Corporate Scams and Ethical Failures, Whistle Blowing and Ethical Leadership, Insider Trading and Fraudulent Practices, Cyber Ethics and Data Privacy, Corporate Governance Challenges, Business Ethics in Globalization, Emerging Ethical Issues in Digital Business.	

Skill Development Activities:

1. Analysis of ethical issues in business organizations.
2. Preparation of code of ethics for a business organization.
3. Case study analysis on corporate governance failures.
4. Group discussion on CSR initiatives of Indian companies.
5. Seminar presentation on ethical leadership and sustainability.
6. Preparation of social responsibility reports of companies.
7. Business Ethics and Corporate Governance

Reference Books

1. Business Ethics and Corporate Governance, A. C. Fernando, Pearson Education, New Delhi.
2. Business Ethics, C. S. V. Murthy, Himalaya Publishing House, Mumbai.
3. Business Ethics and Corporate Governance, S. K. Bhatia, Deep & Deep Publications, New Delhi.
4. Corporate Governance and Business Ethics. Balasubramanian, Wiley India Pvt. Ltd.
5. Ethics in Management, S. A. Sherlekar, Himalaya Publishing House, Mumbai.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.4
Name of the Course: OPERATIONS RESEARCH

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Provide knowledge of quantitative techniques and operations research methods in business decision-making.
2. Develop analytical and logical thinking abilities among students.
3. Familiarize students with mathematical models used in managerial decision-making.
4. Enable students to apply operations research techniques in solving business problems.
5. Develop problem-solving skills in production, marketing, finance, and logistics management

Syllabus	Hours
Module-1: INTRODUCTION TO OPERATIONS RESEARCH	**10**
Meaning, Nature, and Scope of Operations Research, Objectives and Importance of Operations Research, Characteristics and Applications of Operations Research, Operations Research Models, Limitations of Operations Research, Role of Operations Research in Decision Making, Phases of Operations Research Study.	
Module -2 : LINEAR PROGRAMMING PROBLEM (LPP)	**12**
Meaning and Formulation of Linear Programming Problem, Assumptions and Applications of LPP, Graphical Method of Solving LPP, Simplex Method, Maximization and Minimization Problems, Business Applications of LPP	
Module- 3: TRANSPORTATION AND ASSIGNMENT MODELS	**14**
Transportation Problem – Meaning and Structure, Methods of Finding Initial Basic Feasible Solution, North-West Corner Method, Least Cost Method ,Vogel's Approximation Method, Optimality Test, Assignment Problem – Meaning and Applications , Hungarian Method, Maximization and Unbalanced Problems .	
Module-4: NETWORK ANALYSIS AND REPLACEMENT THEORY	**14**
Network Analysis – Meaning and Applications, Critical Path Analysis, Project Scheduling and Monitoring PERT and CPM Techniques, Replacement Theory; Meaning, Reasons, Problems.	
Module-5: DECISION THEORY AND QUEUING THEORY	**10**
Decision Making under Certainty, Risk, and Uncertainty , Pay-off Matrix , Maximax, Maximin, and Minimax Regret Criteria, Decision Tree Analysis , Queuing Theory – Meaning and Characteristics , Waiting Line Models, Applications of Queuing Theory in Business.	

Skill Development Activities:

1. Formulation of linear programming problems from business situations.
2. Solving transportation and assignment problems.
3. Preparation of network diagrams using PERT/CPM techniques.
4. Inventory management exercises using EOQ model.
5. Case studies on decision-making problems in business organizations.

Reference Books

1. Operations Research, P. K. Gupta & D. S. Hira, S. Chand & Company Ltd., New Delhi.
2. Operations Research, J. K. Sharma, Macmillan Publishers India Ltd.
3. Operations Research, Kanti Swarup, P. K. Gupta & Man Mohan, Sultan Chand & Sons, New Delhi.
4. Operations Research, V. K. Kapoor, Sultan Chand & Sons, New Delhi.
5. Quantitative Techniques, C. R. Kothari, Vikas Publishing House Pvt. Ltd.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA) **Course Code:** BBA 5.5 **Name of the Course:** TAXATION –1		
Course Credits 4	No. of hours per week 04 Hours	Total No. of Teaching hours 60 Hours

Pedagogy: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES

1. Provide students with a comprehensive understanding of the basic concepts, principles, and framework of the Income Tax Act, 1961.
2. Familiarize students with the administration of tax laws, definitions, and computation mechanisms under different heads of income.
3. Enable students to understand the residential status of an individual and its impact on the scope of total income.
4. Develop practical skills in computing taxable income under Salary and House Property.
5. Equip learners with knowledge of exempted incomes, tax authorities, their powers and duties.

Syllabus	Hours
Module-1: BASIC CONCEPTS OF INCOME TAX	**12**
Introduction – Basic Reasons to impose taxation-Type of Tax- Direct tax, Indirect tax, brief history of income tax in India, Constitutional Validity of Taxes-Administration of Tax Laws-Sources or Component of Income Tax Law in India-Basic principles for charging Income Tax - Important Definitions- Assessee, Assessment, Assessment Year (A.Y.), Previous Year- exceptions – Person, Income - Heads of Income, Gross Total Income (GTI)- Total Income (TI) - Distinguish between Gross Total Income and Taxable Income - Permanent Account Number [PAN]- procedure of obtaining PAN-Rounding-off of total income [Sec. 288A]- Rounding-off of tax [Sec. 288B]- Capital Receipts -vs.- Revenue Receipts- Rate of Tax Under Old Tax Regime / Regular Tax Regime- -Rate Of Tax Under Default Tax Regime U/S 115BAC.	
Module -2 : RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME	**12**
Introduction - Determination of Residential Status- Individual [Sec. 6(1)]- Problems on determination of Residential status of an Individual- Incidence of income tax- Indian income, Foreign income- problems of computation of Gross Total Income of an Individual under different residential status.	
Module-3: EXEMPTED INCOMES AND INCOME TAX AUTHORITIES	**08**
Introduction- exempted incomes under section 10- agriculture Income- meaning, definition- tax provision of agriculture income- illustration on identification of agriculture and non agriculture income. List of exempted incomes. Income tax authorities- powers and duties of authorities	
Module-4: INCOME FROM SALARY	**16**
Introduction - Basic Elements of Salary- Basis of chargeability-Employer-employee relationship- Definition of Salary-Allowances- taxable allowances, partially taxable allowances, tax free allowances, exempted allowances- Perquisite – taxable perquisites. Taxable to specified employee, fringe benefits - Provident Fund- Types- Treatment of PF-profit in lieu of salary- Retirement Benefits-Gratuity- Encashment of Leave Salary - Pension Deduction under section 16- Standard Deduction- Entertainment Allowance-Tax on employment or professional tax- problems on computation of taxable salary.	
Module-5: INCOME FROM HOUSE PROPERTY	**12**
Introduction – Basis of Chargeability - Exempted properties- Annual Value- determination of Gross Annual Value-Computation of Income- Let out property -Self-occupied property -Deemed to be let out property -Partly let out and partly self-occupied property - Recovery of arrears of rent and unrealized rent - Deductions u/s 24- a) Standard Deduction b) Interest on Borrowed Capital – Treatment of Pre and Post Construction Interest-Computation of Income from House Property	

Skill Development Activities:

- Procedure to obtaining PAN, application form,
- Determination of Residential Status of Known Circle using Stamping in Passport.
- Study of form 16 of any person in the relevant head of income
- Determination of annual value of house property

Reference Books

1. Students' Guide to Income Tax Including GST— University Edition
   Dr. Vinod K. Singhania & Dr. Monica Singhania, Taxmann Publications Pvt. Ltd., 2025 Edition (latest updated).
2. Direct Taxes Law & Practice — Professional Edition
   Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann Publications Pvt. Ltd., 2024/2025 Edition.
3. Taxation: Systematic Approach to Taxation (Income Tax & GST)
   Dr. Girish Ahuja & Dr. Ravi Gupta, Higher Education Textbook (Golden Jubilee Edition 2025).
4. Direct Taxes – Law and Practice H. C. Mehrotra & S. P. Goyal, Sahitya Bhavan, 2025.
5. Income Tax Law and Practice Bhagwati Prasad, Wiley India, 2025.
6. Direct Taxes B. B. Lal, Pearson Education, 2025.
7. Direct Taxes Ready Reckoner,Dr. Vinod K. Singhania, Taxmann Publications (latest 2025-26 edition)

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.6
Name of the Course: INTERNET AND E-COMMERCE

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To understand the concepts, scope, and importance of the Internet and E-Commerce in modern business.
2. To familiarize students with online business models, digital transactions, and electronic payment systems.
3. To examine the role of internet technologies in business communication and online marketing.
4. To understand legal, ethical, and security issues related to E-Commerce.
5. To develop practical knowledge of conducting business through electronic platforms and digital technologies.

Syllabus	Hours
Module-1: INTRODUCTION TO E-COMMERCE AND DIGITAL BUSINESS	**13**
Concept, evolution, and importance of E-Commerce. Traditional commerce versus E-Commerce. Features, advantages, and limitations of E-Commerce. Types of E-Commerce – B2B, B2C, C2C, C2B, and G2C. Role of E-Commerce in business and economic development. E-Commerce ecosystem and digital business environment.	
Module-2 : ONLINE BUSINESS MODELS AND DIGITAL PLATFORMS	**13**
E-Business and E-Commerce models. Revenue models in online business. Online marketplaces and digital platforms. E-Retailing and online shopping. Mobile commerce (M-Commerce). Social commerce and digital entrepreneurship. Success stories of leading E-Commerce businesses.	
Module- 3: DIGITAL PAYMENTS AND ONLINE CONSUMER BEHAVIOUR	**13**
Digital payment systems – UPI, debit cards, credit cards, mobile wallets, and internet banking. Online transaction process. Consumer behaviour in online shopping. Factors influencing online purchase decisions. Customer trust and satisfaction in E-Commerce. Challenges faced by online consumers.	
Module-4: E-MARKETING AND CUSTOMER ENGAGEMENT	**11**
Concept and importance of E-Marketing. Online advertising and promotional strategies. Social media marketing. Content marketing and influencer marketing. Customer Relationship Management (CRM) in digital business. Online customer engagement, reviews, ratings, and feedback management.	
Module-5: EMERGING TRENDS AND FUTURE OF E-COMMERCE	**10**
Ethical issues in E-Commerce. Consumer privacy and data protection. Cyber security awareness for businesses and consumers. Artificial Intelligence in E-Commerce. Digital entrepreneurship and startup opportunities. Sustainable E-Commerce practices. Future trends in E-Commerce -Voice Commerce, Mobile Commerce, Quick Commerce, Omni channel retailing, Sustainable and Green E-Commerce, Metaverse and Virtual Commerce, Automation and Robotics	

Skill Development Activities:

1. Analyze the business model of a leading E-Commerce company.
2. Study online consumer buying behaviour through a survey.
3. Prepare a digital marketing plan for an online business.
4. Compare different digital payment systems used in India.
5. Develop a business proposal for an online startup.
6. Analyze customer reviews and feedback of an E-Commerce platform.

Reference Books

1. Ravi Kalakota & Andrew B. Whinston -Frontiers of Electronic Commerce, Pearson Education, New Delhi.
2. Efraim Turban, David King, Jae Lee & Dennis Viehland- Electronic Commerce: A Managerial Perspective, Pearson Education, New Delhi.
3. P.T. Joseph-E-Commerce: An Indian Perspective, PHI Learning Pvt. Ltd., New Delhi.
4. Kenneth C. Laudon & Carol Guercio Traver- E-Commerce: Business, Technology and Society, Pearson Education, New Delhi.
5. Bharat Bhaskar - Electronic Commerce: Framework, Technologies and Applications, Tata McGraw Hill Education, New Delhi.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.7.1
Elective : Finance
Name of the Course: FINANCIAL INSTITUTIONS AND SERVICES

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Provide knowledge about financial systems, institutions, and financial services in India.
2. Familiarize students with the structure and functions of banking and non-banking financial institutions.
3. Develop understanding of financial markets and financial instruments.
4. Enable students to understand various financial services offered in modern financial systems.
5. Develop awareness regarding recent developments in financial services and digital finance.

Syllabus	Hours
Module-1: INTRODUCTION TO FINANCIAL SYSTEM	**10**
Meaning, nature, importance, and functions of financial system; components of financial system including financial institutions, financial markets, financial instruments, and financial services; structure of Indian financial system; role of financial system in economic development and capital formation.	
Module -2 : FINANCIAL INSTITUTIONS	**14**
Commercial banks – meaning and functions; Reserve Bank of India and its role in the financial system; development financial institutions including IFCI, IDBI, SIDBI, and NABARD; Non-Banking Financial Companies (NBFCs); insurance companies and mutual funds; role of financial institutions in industrial and economic development.	
Module- 3: FINANCIAL MARKETS AND INSTRUMENTS	**14**
Meaning and classification of financial markets; money market and its instruments; capital market – primary and secondary market; stock exchanges in India; SEBI and its functions; financial instruments including shares, debentures, bonds, treasury bills, and commercial papers.	
Module-4: FINANCIAL SERVICES	**12**
Meaning, importance, and types of financial services; merchant banking; leasing and hire purchase; venture capital; factoring and forfaiting; credit rating services; consumer finance; housing finance; mutual fund services and their significance in the financial sector.	
Module-5: MODERN TRENDS IN FINANCIAL SERVICES	**10**
Blockchain Technology in Finance, P2P Lending, Crowd Funding, BNPL, Digital Payments, FinTech and digital financial services; online trading and demat services; financial inclusion; cyber security in financial services; recent trends and technological advancements in Indian financial system(Green Finance, Robo-Advisory, WealthTech, Open Banking-Basics only)	

Skill Development Activities:

1. Preparation of charts showing the structure of the Indian financial system.
2. Comparative study of banking and non-banking financial institutions.
3. Analysis of financial instruments traded in capital markets.
4. Practical exposure to online banking and digital payment systems.
5. Study of mutual fund schemes and insurance products.
6. Seminar presentation on FinTech innovations.

Reference Books

1. Financial Markets and Services, E. Gordon & K. Natarajan, Himalaya Publishing House, Mumbai.
2. Indian Financial System, M. Y. Khan, McGraw Hill Education.
3. Financial Services, S. Gurusamy, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Financial Services, M. Y. Khan, McGraw Hill Education.
5. Indian Financial System, Bharati V. Pathak, Pearson Education India.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.7.2
Elective : Marketing
Name of the Course: GREEN MARKETING

Course Credits	No. of hours perweek	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To provide knowledge about the concepts and importance of green marketing in modern business.
2. To familiarize students with sustainable marketing practices and environmental responsibility.
3. To develop understanding of green consumer behaviour and eco-friendly products.
4. To enable students to understand green marketing strategies and environmental regulations.
5. To create awareness regarding sustainable business development and ethical marketing practices.

Syllabus	Hours
Module-1: INTRODUCTION TO GREEN MARKETING	**12**
Meaning, concept, nature, importance, and evolution of green marketing; objectives and principles of green marketing; need for environmental sustainability; green marketing environment; advantages and challenges of green marketing; green consumerism and sustainable development.	
Module -2 : GREEN CONSUMER BEHAVIOUR	**14**
Meaning and characteristics of green consumers; factors influencing green consumer behaviour; green buying decision process; environmental awareness and consumer perception; eco-labeling and eco-branding; green customer satisfaction and loyalty; green market segmentation and targeting.	
Module- 3: GREEN MARKETING MIX	**12**
Green product – concept, features, and product life cycle; green pricing strategies; green promotion and communication; green advertising and ethical issues; green packaging; green distribution and supply chain management; green branding strategies.	
Module-4: GREEN MARKETING STRATEGIES AND PRACTICES	**12**
Green marketing strategies adopted by companies; sustainable business practices; corporate social responsibility and green marketing; environmental management systems; green innovations; green entrepreneurship.	
Module-5: GREEN MARKETING REGULATIONS AND CONTEMPORARY ISSUES	**10**
Environmental laws and regulations relating to marketing; role of government and NGOs in promoting green marketing; greenwashing and ethical concerns; carbon footprint and sustainability reporting; digital transformation and green marketing; emerging trends and future prospects of green marketing.	

Skill Development Activities:

1. Preparation of charts showing green marketing concepts and practices.
2. Comparative analysis of green products and conventional products.
3. Study of green marketing strategies adopted by companies.
4. Analysis of eco-labels and environmentally friendly packaging.
5. Field study on consumer awareness regarding eco-friendly products.
6. Mini project on green marketing initiatives of local business organizations.

Reference Books

1. Green Marketing, Jacquelyn A. Ottman, NTC Business Books, Chicago.
2. Sustainable Marketing, Diane Martin & John Schouten,: Pearson Education.
3. Environmental Marketing: Strategies, Practice, Theory, and Research, Ken Peattie, Financial Times/Prentice Hall.
4. Green Marketing and Management, John F. Wasik, Blackwell Publishers.
5. Business Environment and Green Marketing, S. Sankaran, Margham Publications.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.7.3
Elective : Human Resource Management
Name of the Course: PERFORMANCE MANAGEMENT AND COMPETENCY MAPPING

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To understand the concepts, significance, and process of performance management in organisations.
2. To examine methods and techniques of performance appraisal and evaluation.
3. To develop knowledge about competency mapping and competency-based HR practices.
4. To analyse the role of performance management in employee development and organisational effectiveness.
5. To develop practical skills in designing performance appraisal systems and competency frameworks.

Syllabus	Hours
Module-1: INTRODUCTION TO PERFORMANCE MANAGEMENT	**12**
Meaning, objectives, scope, and importance of performance management. Performance management process. Distinction between performance appraisal and performance management. Role of performance management in organisational effectiveness. Principles and characteristics of effective performance management systems.	
Module -2 : PERFORMANCE APPRAISAL METHODS AND TECHNIQUES	**12**
Traditional and modern methods of performance appraisal. Graphic rating scale, ranking method, checklist, confidential report, Management by Objectives (MBO), 360-degree appraisal, Behaviourally Anchored Rating Scale (BARS), and assessment centres. Performance review discussions and feedback systems. Problems and challenges in performance appraisal.	
Module- 3: COMPETENCY MAPPING	**12**
Meaning, objectives, and importance of competency mapping. Types of competencies – core, functional, managerial, and behavioural competencies. Competency identification and competency models. Process of competency mapping. Competency-based recruitment, training, and performance management.	
Module-4: PERFORMANCE MANAGEMENT SYSTEMS AND EMPLOYEE DEVELOPMENT	**12**
Performance planning and goal setting. Key Performance Indicators (KPIs). Employee counselling, coaching, mentoring, and career development. Reward systems and performance-linked incentives. Role of training and development in improving employee performance.	
Module-5: CONTEMPORARY TRENDS IN PERFORMANCE MANAGEMENT AND COMPETENCY MAPPING	**12**
Strategic performance management. Balanced Scorecard approach. HR analytics and digital performance management systems. Ethical issues in performance appraisal. Emerging trends in competency mapping and talent management.	

Skill Development Activities:

1. Prepare a performance appraisal format for an organisation.
2. Identify competencies required for a selected managerial position.
3. Develop a competency mapping chart for a department or organisation.
4. Group discussion on challenges in performance appraisal systems.
5. Prepare Key Performance Indicators (KPIs) for different job roles.

Reference Books

1. Herman Aguinis - Performance Management, Pearson Education, New Delhi.
2. T.V. Rao - Performance Management and Appraisal Systems: HR Tools for Global Competitiveness, Sage Publications India Pvt. Ltd., New Delhi.
3. Michael Armstrong - Armstrong's Handbook of Performance Management, Kogan Page Publishers, London.
4. Seema Sanghi - The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations, Sage Publications India Pvt. Ltd., New Delhi.
5. Lyle M. Spencer & Signe M. Spencer - Competence at Work: Models for Superior Performance, John Wiley & Sons, New York.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.7.4
Elective : Entrepreneurship
Name of the Course: ENTREPRENEURIAL FINANCE AND VENTURE GROWTH

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Develop an understanding of financial management in entrepreneurial ventures and startups.
2. Familiarize students with various sources of startup financing and funding opportunities.
3. Equip students with the knowledge to prepare financial plans and evaluate business performance.
4. Introduce venture growth strategies, scaling, and financial decision-making.
5. Enable students to prepare investor-ready financial proposals and growth plans.

Syllabus	Hours
Module-1: FUNDAMENTALS OF ENTREPRENEURIAL FINANCE	**12**
Meaning and Importance of Entrepreneurial Finance; Financial Needs of Startups; Role of Finance in New Venture Creation; Types of Business Costs; Capital Requirements; Sources of Business Finance—Personal Savings, Family and Friends, Bank Loans, Government Financial Assistance, Microfinance, Angel Investors, Venture Capital and Crowd funding; Financial Challenges Faced by Entrepreneurs.	
Module -2 : PERFORMANCE APPRAISAL METHODS AND TECHNIQUES	**12**
Financial Planning Process; Preparing Startup Budgets; Estimation of Startup Costs; Working Capital Management; Cash Flow Planning; Preparation of Projected Income Statement, Cash Flow Statement and Balance Sheet; Pricing Decisions; Break-even Analysis; Financial Ratios for Small Businesses.	
Module- 3: STARTUP FUNDING AND INVESTMENT	**12**
Stages of Startup Financing; Bootstrapping; Seed Funding; Angel Investment; Venture Capital; Incubators and Accelerators; Government Startup Schemes and Financial Assistance; Pitching to Investors; Preparation of Investment Proposals; Basics of Business Valuation.	
Module-4: VENTURE GROWTH AND SCALING STRATEGIES	**12**
Business Growth Stages; Growth through Innovation; Market Expansion Strategies; Customer Acquisition and Retention; Scaling Business Operations; Managing Growth Risks; Financial Decision Making During Expansion; Digital Technologies for Business Growth; Growth Performance Indicators.	
Module-5: EXIT STRATEGIES AND CONTEMPORARY TRENDS	**12**
Business Sustainability and Long-term Growth; Mergers and Acquisitions (Basics); Business Succession Planning; Exit Strategies for Entrepreneurs; IPO (Basic Concepts); Ethical Financial Practices; ESG and Sustainable Entrepreneurship; FinTech Solutions for Small Businesses; AI Tools for Entrepreneurial Decision Making; Future Trends in Entrepreneurial Finance.	

Skill Development Activities:

1. Prepare a startup financial plan for a business idea.
2. Develop a projected budget and cash flow statement for a small business.
3. Prepare an investor pitch deck highlighting financial requirements.
4. Analyze the funding journey of a successful Indian startup.
5. Study government financial assistance schemes available for entrepreneurs.
6. Visit a startup incubator or MSME and submit a field report.
7. Prepare a venture growth strategy for an existing small business.
8. Present a case study on venture capital or crowd funding success stories.

Reference Books

1. Barringer, B. R. Entrepreneurship: Successfully Launching New Ventures. Pearson Education, Latest Edition.
2. Scarborough, N. M. Essentials of Entrepreneurship and Small Business Management. Pearson Education, Latest Edition.
3. David H. Bangs Jr. The Business Planning Guide. Upstart Publishing, Latest Edition.
4. S. Khanka. Entrepreneurial Development. S. Chand Publishing, New Delhi, Latest Edition.
5. Vasant Desai. Small Scale Industries and Entrepreneurship. Himalaya Publishing House, Mumbai, Latest Edition.
6. Rajeev Roy. Entrepreneurship. Oxford University Press, New Delhi, Latest Edition.
7. Prasanna Chandra. Financial Management: Theory and Practice. McGraw Hill Education, Latest Edition.
8. Aswath Damodaran. Applied Corporate Finance. Wiley India, Latest Edition.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.8
Name of the Course: GREEN BUSINESS PRACTICES AND SUSTAINABILITY

Course Credits	No. of hours per week	Total No. of Teaching hours
2	02 Hours	30 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Understand the basic concepts of green business and sustainable development.
2. Explain the importance of environmental responsibility in business organizations.
3. Identify sustainable business practices adopted by organizations.
4. Recognize green marketing, green finance, and sustainable supply chain practices.
5. Develop awareness of sustainable lifestyles and responsible business practices.

Syllabus	Hours
Module-1: FUNDAMENTALS OF GREEN BUSINESS AND SUSTAINABILITY	**06**
Meaning and concept of green business, sustainability and sustainable development. Evolution of sustainability. Need for green business practices. Three pillars of sustainability—Economic, Social and Environmental Sustainability (Triple Bottom Line). Benefits of green business for organizations, consumers and society. Role of businesses in environmental protection.	
Module -2 : GREEN BUSINESS PRACTICES	**08**
Meaning and importance of green business practices. Energy conservation in business organizations. Water conservation and rainwater harvesting. Waste management practices—Reduce, Reuse and Recycle (3Rs). Green office practices, paperless offices, digital documentation, eco-friendly workplace initiatives and employee participation in sustainability.	
Module- 3: GREEN MARKETING AND SUSTAINABLE CONSUMPTION	**08**
Meaning and objectives of green marketing. Green products and eco-friendly packaging. Green branding and eco-labels. Consumer awareness towards sustainable products. Sustainable consumption, ethical consumer behaviour and responsible purchasing decisions. Greenwashing—Meaning and simple examples	
Module-4: : SUSTAINABLE BUSINESS OPERATIONS	**08**
Sustainable supply chain management. Green procurement practices. Sustainable manufacturing and cleaner production. Renewable energy in business. Corporate Social Responsibility (CSR) and Environmental, Social and Governance (ESG)—basic concepts. Introduction to circular economy and sustainable entrepreneurship. Government initiatives promoting sustainability in India. Sustainable Development Goals (SDGs) and business. Government initiatives promoting sustainability in India. Sustainable Development Goals (SDGs) and business.	

Skill Development Activities:

1. Visit a green-certified organization or eco-friendly enterprise and submit a report.
2. Conduct a waste audit of the college campus.
3. Prepare a presentation on Sustainable Development Goals (SDGs).
4. Study green practices adopted by any local business.
5. Design a green marketing campaign for an eco-friendly product.
6. Conduct a survey on consumer preference for green products.
7. Prepare a report on rainwater harvesting or solar energy utilization in the locality.

Reference Books

1. Bansal, P. & Hoffman, A. J. (2021). The Oxford Handbook of Business and the Natural Environment. Oxford University Press, Oxford.
2. Welford, R. (2016). Corporate Environmental Management: Systems and Strategies. Routledge, London.
3. Gilbert, S. (2018). The Sustainable Business Handbook. Kogan Page Publishers, London.
4. Madhav, N. V. (2022). Green Business Management. Himalaya Publishing House Pvt. Ltd., Mumbai.
5. Sharma, P. D. (2021). Environmental Management and Sustainable Development. Kalyani Publishers, New Delhi.
6. Agarwal, A. N. (2020). Environmental Economics. New Age International (P) Ltd., New Delhi.
7. Kotler, P., Keller, K. L., Chernev, A., & Brady, M. (2023). Marketing Management (Global Edition). Pearson Education, Harlow.
8. United Nations. (2015). Transforming Our World: The 2030 Agenda for Sustainable Development. United Nations Publications, New York.
9. Aswath Damodaran. Applied Corporate Finance. Wiley India, Latest Edition.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA) **Course Code:** BBA 6.1 **Name of the Course:** ARTIFICIAL INTELLIGENCE FOR BUSINESS		
Course Credits 4	No. of hours per week 04 Hours	Total No. of Teaching hours 60 Hours
Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .		

COURSE OBJECTIVES

1. To understand the basic concepts, scope, and importance of Artificial Intelligence in business.
2. To familiarize students with AI technologies and their applications in different business functions.
3. To understand the role of data, machine learning, and automation in business decision-making.
4. To examine the opportunities and challenges of AI adoption in organisations.
5. To develop awareness about ethical and social issues related to Artificial Intelligence in business.

Syllabus	Hours
Module-1: INTRODUCTION TO ARTIFICIAL INTELLIGENCE	**12**
Meaning, nature, and evolution of Artificial Intelligence. Importance and scope of AI in business. Concepts of machine learning, deep learning, and automation. AI versus human intelligence. Benefits and limitations of AI. Introduction to AI tools and applications used in business organisations.	
Module -2 : AI APPLICATIONS IN BUSINESS FUNCTIONS	**12**
Applications of AI in marketing, finance, human resource management, production, and customer service. Chatbots and virtual assistants. AI in e-commerce and digital business. AI-based recommendation systems. Use of AI in business communication and decision-making.	
Module- 3: DATA AND MACHINE LEARNING BASICS	**12**
Meaning and importance of data in AI. Types of data and data collection methods. Basics of machine learning and predictive analytics. Introduction to algorithms and data processing. Business intelligence and AI-driven insights. Role of cloud computing and big data in AI applications.	
Module-4: AI, AUTOMATION, AND DIGITAL TRANSFORMATION	**12**
Automation in business operations. Robotic Process Automation (RPA). AI in supply chain and logistics management. AI and productivity improvement. Digital transformation and smart business practices. Opportunities and challenges in implementing AI in organisations.	
Module-5: ETHICAL ISSUES AND FUTURE OF AI IN BUSINESS	**12**
Ethical and legal issues in AI. Data privacy and security concerns. Bias and transparency in AI systems. Social impact of AI on employment and business. Responsible use of AI. Future trends and emerging opportunities in Artificial Intelligence for business organisations.	

Skill Development Activities:

1. Identify and present AI applications used by popular companies.
2. Prepare a report on the use of AI in online shopping platforms.
3. Demonstrate the use of AI tools such as chatbots or virtual assistants.
4. Visit a business organisation or explore online platforms using AI technologies.
5. Compare traditional business processes with AI-enabled business processes.

Reference Books

1. Russell, Stuart & Norvig, Peter - Artificial Intelligence: A Modern Approach, Pearson Education, New Delhi.
2. Rajendra Akerkar - Artificial Intelligence for Business, Springer Publications, Switzerland.
3. Bernard Marr - Artificial Intelligence in Practice, Wiley Publications, New Jersey.
4. P.K. Gupta & Deepak Gupta - Artificial Intelligence and Machine Learning, BPB Publications, New Delhi.
5. C. S. Krishnamoorthy & S. Rajeev - Artificial Intelligence and Expert Systems for Engineers, CRC Press, New York.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 6.2
Name of the Course: START UP MANAGEMENT

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To understand the concept, importance, and process of starting and managing a business venture.
2. To develop entrepreneurial skills and innovative thinking among students.
3. To familiarize students with business planning, financing, and operational aspects of start-ups.
4. To understand the role of government support, incubation, and digital platforms in start-up development.
5. To develop practical knowledge for establishing and managing successful start-up ventures.

Syllabus	Hours
Module-1: INTRODUCTION TO START-UPS AND ENTREPRENEURSHIP	**12**
Meaning, characteristics, and importance of start-ups. Entrepreneurship and entrepreneurial mindset. Types of start-ups. Role of start-ups in economic development. Start-up ecosystem in India. Innovation and creativity in business. Challenges faced by start-ups.	
Module -2 : BUSINESS IDEA GENERATION AND BUSINESS PLANNING	**12**
Sources of business ideas. Opportunity identification and feasibility analysis. Preparation of business plans. Components of a business plan. Market analysis and competitor analysis. Business model canvas. Legal requirements for starting a business.	
Module- 3: FINANCING AND RESOURCE MANAGEMENT FOR START-UPS	**12**
Sources of finance for start-ups – own funds, banks, venture capital, angel investors, crowdfunding, and government schemes. Budgeting and financial planning. Resource mobilisation and management. Cost control and working capital management for start-ups.	
Module-4: MARKETING AND OPERATIONS MANAGEMENT FOR START-UPS	**12**
Marketing strategies for start-ups. Digital marketing and social media promotion. Branding and customer relationship management. Operations and supply chain basics. Team building and leadership in start-ups. Managing growth and scaling business operations.	
Module-5: GOVERNMENT SUPPORT AND EMERGING TRENDS IN START-UPS	**12**
Start-up India initiative and government support schemes. Role of incubators and accelerators. Intellectual Property Rights (IPR) and business ethics. Social entrepreneurship and sustainable start-ups. Emerging trends in start-up management.	

Skill Development Activities:

1. Prepare a business plan for a proposed start-up venture.
2. Conduct a market survey for a new business idea.
3. Develop a business model canvas for a start-up.
4. Analyse the success story of a start-up entrepreneur.
5. Presentation on government schemes supporting entrepreneurs.

Reference Books

1. S.S. Khanka — Entrepreneurial Development, S. Chand Publishing, New Delhi.
2. Donald F. Kuratko — Entrepreneurship: Theory, Process and Practice, Cengage Learning, New Delhi.
3. Steven Fisher & Ja-naé Duane — The Startup Equation, McGraw Hill Education, New York.
4. Peter Thiel with Blake Masters — Zero to One, Crown Business Publications, New York.
5. Arya Kumar-Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson Education, New Delhi

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 6.3
Name of the Course: GST FOR BUSINESS MANAGEMENT

Course Credits	No. of hours perweek	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To familiarize students with the fundamentals and framework of GST in India.
2. To understand the concepts of supply, levy, collection, and administration of GST.
3. To develop knowledge of GST registration, invoicing, returns, and compliance procedures.
4. To enable students to understand Input Tax Credit (ITC) and GST computation.
5. To provide practical exposure to GST filing and compliance in business organizations.

Syllabus	Hours
Module-1: INTRODUCTION TO GST AND GST FRAMEWORK	**08**
Evolution of indirect taxation in India – Need and objectives of GST – Constitutional background of GST – Structure and features of GST – CGST, SGST, IGST, and UTGST – GST Council and GST Network (GSTN) – Advantages and challenges of GST – GST as a destination-based tax system. GST was introduced to unify multiple indirect taxes under a single framework.	
Module -2 : GST CONCEPTS AND REGISTRATION	**14**
Supply under GST – Taxable event – Goods and services – Composite and mixed supplies – Time and place of supply (problems) Taxable person – GST registration process – Threshold limits – Amendment, cancellation, and suspension of registration – Reverse Charge Mechanism (RCM). Registration and taxable person concepts form the basis of GST compliance.	
Module- 3: INPUT TAX CREDIT AND GST COMPUTATION	**14**
Concept of Input Tax Credit (ITC) – Eligibility and conditions for claiming ITC – Blocked credits – Apportionment of ITC – Utilization of ITC – Computation of GST liability – Input and output tax – Practical problems on GST calculation and ITC adjustment	
Module-4: GST DOCUMENTATION, RETURNS AND COMPLIANCE	**12**
Tax invoice, debit note and credit note – Accounts and records under GST – E-way bill system – GST returns (GSTR-1, GSTR-3B and annual returns) – Payment of GST – Interest, penalties and late fees – GST compliance management – Practical exposure to GST portal and online filing procedures. Returns, invoices, and records are essential compliance requirements under GST.	
Module-5: GST IN BUSINESS AND EMERGING TRENDS	**12**
GST implications for manufacturing, trading and service sectors – GST and e-commerce – Export and import under GST – Composition Scheme – GST audit and assessment – Emerging issues in GST – Technology and automation in GST compliance – Recent developments and future trends in GST administration. GST impacts different sectors differently and increasingly relies on digital compliance systems.	

Skill Development Activities:

1. GST Registration Simulation.
2. Preparation of Tax Invoices.
3. Computation of GST Liability and ITC.
4. Preparation of GST Returns using sample data.
5. Study of GST applicability in selected businesses.
6. Case Study on GST compliance and assessment.
7. GST Portal Familiarization Exercise.
8. Industry-based GST Compliance Project.

Reference Books

1. V.S. Datey – GST Ready Reckoner, Taxmann Publications.
2. Dr. Vinod K. Singhania & Monica Singhania – Students' Guide to Income Tax including GST, Taxmann.
3. S. S. Gupta – GST Law and Practice, Taxmann Publications.
4. B.B. Lal – GST and Customs Law, Pearson Education.
5. Girish Ahuja & Ravi Gupta – Practical Approach to GST, Bharat Publications.
6. K.M. Bansal – Goods and Services Tax, Taxmann Publications.
7. ICAI Study Material on GST.
8. GST Council Publications and Updates.
9. CBIC GST Ready Reckoner and GST Manuals.
10. Government of India GST Portal Learning Resources.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 6.4
Name of the Course: TAXATION – II

Course Credits	No. of hours perweek	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES

1) Understand the provisions relating to the computation of income under different heads
2) Develop the ability to compute taxable income, apply permissible deductions and exemptions,
3) Acquire knowledge of the provisions relating to set-off and carry forward of losses and deductions available under Chapter VI-A for effective tax computation and planning.
4) Apply principles of tax planning and statutory compliance.
5) Examine contemporary developments in direct taxation,

Syllabus	Hours
Module-1: PROFITS & GAINS FROM BUSINESS OR PROFESSION	**20**
Introduction- basis of chargeability-definition of Business, Profession and vocation- Incomes not taxable under the head Profits and gains of business or profession- Expenses and losses allowed as deduction-expenses and losses expressly disallowed-. expenses allowed on payment basis. Problems on computation of taxable business income of sole traders, -profession- medical practitioners, chartered accountant and advocates.	
Module -2 : CAPITAL GAINS	**12**
Introduction - Basis of chargeability- definition of capital asset- non capital assets. Types of capital assets- short term and Long term capital assets- transfer- cost of acquisition- cost of acquisition of depreciable assets, self-generated assets, bonus shares- cost of improvement- indexed cost of acquisition and indexed cost of improvement. Exemptions from capital gains-section 54, 54B, 54D, 54EC & 54F. Computation of taxable capital gains.	
Module- 3: INCOME FROM OTHER SOURCES	**12**
Introduction - Basis of chargeability – Dividend- interest on securities- government securities, commercial securities- less tax and tax free- Rules of grossing up. Casual Income- Family pension- money and property received without consideration (Gift). royalty- income from sublet- deduction under section 57. Computation of taxable income from other sources.	
Module-4: SET OFF AND CARRY FORWARD OF LOSSES & DEDUCTION FROM GROSS TOTAL INCOME	**10**
Introduction – Meaning of set off and carry forward losses- tax provision of Inter Source adjustment (Intra-Head adjustment) [Sec. 70]- Inter head adjustment [Sec. 71]- Carry Forward of Losses (theory only) Deductions under chapter VIA in case of individuals -section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB, 80U. problems on computation of taxable income and tax liability.	
Module-5: Contemporary Issues in Direct Taxation	**06**
Tax planning for individuals and small businesses. Tax compliance and taxpayer responsibilities. Ethical issues in taxation. Digital tax administration and e-governance. Artificial Intelligence and technology in tax administration. Faceless assessment and digital services of the Income Tax Department. Emerging issues in taxation of the digital economy. Recent developments and future trends in direct taxation.	

Skill Development Activities:

1. Compute taxable income and tax liability using practical case studies.
2. Prepare a tax planning statement using deductions under Chapter VI-A.
3. Explore the Income Tax e-filing portal and digital tax services.
4. Analyze recent amendments and emerging trends in direct taxation.
5. Present a seminar on AI, faceless assessment, or digital tax administration.
6. Compare tax-saving investment options available under the Income Tax Act.
7. Prepare a mini project on taxpayer awareness or tax compliance.

Reference Books

1. Students' Guide to Income Tax including GST Vinod K. Singhania & Kapil Singhania, Taxmann Publications, 2025.
2. Direct Taxes – Law and Practice H. C. Mehrotra & S. P. Goyal, Sahitya Bhavan, 2025.
3. Income Tax Law and Practice Bhagwati Prasad, Wiley India, 2025.
4. Direct Taxes B. B. Lal, Pearson Education, 2025.
5. Practical Approach to Income Tax Dinkar Pagare, Sultan Chand & Sons, 2025.
6. Income Tax Ready Reckoner Taxmann Editorial Board, Taxmann Publications, 2025.
7. Income Tax Act, 1961 (Bare Act) Government of India, Latest Edition.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 6.5
Name of the Course: INTERNATIONAL BUSINESS

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Understand the fundamentals and scope of international business.
2. Explain the international business environment and its impact on global trade.
3. Familiarize students with international trade procedures and documentation.
4. Understand the basics of international marketing, finance, and logistics.
5. Develop awareness of global business opportunities and challenges.

Syllabus	Hours
Module-1: INTRODUCTION TO INTERNATIONAL BUSINESS	**12**
Meaning, Nature and Scope of International Business; Importance of International Business; Domestic Business versus International Business; Drivers of Globalization; Modes of Entry into International Markets—Exporting, Licensing, Franchising, Joint Ventures, Strategic Alliances and Wholly Owned Subsidiaries; Opportunities and Challenges in International Business.	
Module -2 : INTERNATIONAL BUSINESS ENVIRONMENT	**12**
Economic, Political, Legal, Cultural and Technological Environment of International Business; Global Trade Environment; Role and Functions of International Business Organizations; International Trade Agreements; Regional Economic Integration; Emerging Trends in Global Business.	
Module- 3: INTERNATIONAL TRADE PROCEDURES AND DOCUMENTATION	**12**
Export and Import Procedures; Export Documentation; Import Documentation; International Commercial Terms (Incoterms – Basic Concepts); Customs Clearance; Export Promotion Councils; Export Incentives; Role of Freight Forwarders and Customs House Agents; Introduction to International Logistics.	
Module-4: INTERNATIONAL MARKETING AND FINANCE	**12**
International Marketing Environment; Market Selection; Product Adaptation; International Pricing; Distribution Channels; Promotion in International Markets; Introduction to International Finance; Foreign Exchange Market; Methods of International Payments; Risks in International Trade.	
Module-5: CONTEMPORARY ISSUES IN INTERNATIONAL BUSINESS	**12**
Digital International Business; Cross-border E-Commerce; Sustainable International Business Practices; International Business Ethics; Global Supply Chains; India's Foreign Trade Policy (Overview); Opportunities for Indian Startups in Global Markets; Recent Trends in International Business.	

Skill Development Activities:

1. Prepare a report on India's major export and import products.
2. Prepare an export documentation file using sample documents.
3. Analyze India's trade with any one country.
4. Present a case study on an international business success or failure.
5. Conduct a comparative study of two global brands operating in India.
6. Visit an export-oriented industry or logistics company and submit a report.

Reference Books

1. International Business.. K. Ashwathappa, McGraw Hill Education, New Delhi, Latest Edition.
2. International Business.: Text and Cases. By Francis Cherunilam, PHI Learning Pvt. Ltd., New Delhi, Latest Edition.
3. International Business.: S C Gupta, Kalyani Publishers, .
4. International Business.: P Subbar Rao, Himalaya Publishing House, Mumbai, Latest Edition.
5. International Business. Rakesh Mohan Joshi, Oxford University Press, New Delhi, Latest Edition.
6. International Business.: Vyuptakesh Sharma, Pearson India Latest Edition.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 6.6.1
Elective : FINANCE
Name of the Course: WORKING CAPITAL MANAGEMENT

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To provide knowledge about the concepts and importance of working capital management.
2. To familiarize students with management of cash, receivables, and inventory.
3. To develop understanding of working capital financing and estimation techniques.
4. To enable students to analyze liquidity and profitability aspects of business organizations.
5. To develop financial decision-making skills relating to short-term financial management**.**

Syllabus	Hours
Module-1: INTRODUCTION TO WORKING CAPITAL MANAGEMENT	**12**
Meaning, nature, importance, and objectives of working capital management; concepts of gross working capital and net working capital; determinants of working capital; operating cycle concept; advantages and disadvantages of adequate working capital; sources of working capital finance.	
Module -2 : ESTIMATION OF WORKING CAPITAL	**14**
Need for estimation of working capital; factors affecting working capital requirements; methods of estimating working capital; operating cycle method; forecasting working capital requirements; practical problems relating to working capital estimation. Working capital requirement based on operating cycle concept	
Module- 3: CASH MANAGEMENT	**12**
Meaning and objectives of cash management; motives for holding cash; cash planning and cash budget; cash collection and disbursement systems; cash management techniques; marketable securities; Baumol Model and Miller-Orr Model of cash management. Baumol cash management model	
Module-4: RECEIVABLES MANAGEMENT	**12**
Meaning and objectives of receivables management; costs and benefits of receivables; credit policy; factors influencing credit policy; credit evaluation; collection policy and procedures; ageing schedule; factoring and forfaiting; practical issues in receivables management.	
Module-5: INVENTORY MANAGEMENT AND DIGITAL INNOVATIONS IN WORKING CAPITAL	**10**
Meaning and importance of inventory management; types of inventory; inventory control techniques; EOQ model – simple problems on EOQ, ABC analysis; SCF & TReDS, AI Driven Forecasting and API Banking, MI & ESG Financing	

Skill Development Activities:

1. Preparation of operating cycle charts for business organizations.
2. Estimation of working capital requirements using practical examples.
3. Preparation of cash budgets for business firms.
4. Analysis of receivables and credit policies of companies.
5. Inventory management exercises using EOQ and reorder level.

Reference Books

1. Working Capital Management, Hrishikes Bhattacharya, PHI Learning Pvt. Ltd., New Delhi.
2. Working Capital Management, V. K. Bhalla, S. Chand Publishing, New Delhi.
3. Financial ManagementI. M. Pandey, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Financial Management, Prasanna Chandra, Publisher: McGraw Hill Education, New Delhi.
5. Financial Management, Authors: M. Y. Khan & P. K. Jain,: McGraw Hill Education.
6. Working Capital Management, Author: Dhiraj Sharma, Publisher: Himalaya Publishing House, Mumbai.
7. Working Capital Management, P. Periasamy, Himalaya Publishing House, Mumbai.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 6.6.2
Elective : MARKETING
Name of the Course: DIGITAL MARKETING

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To understand the concepts, scope, and importance of digital marketing in modern business.
2. To familiarize students with digital marketing tools, techniques, and online platforms.
3. To examine the role of social media, search engines, and online advertising in marketing strategies.
4. To develop practical knowledge of creating and managing digital marketing campaigns.
5. To understand ethical, legal, and analytical aspects of digital marketing.

Syllabus	Hours
Module-1: INTRODUCTION TO DIGITAL MARKETING	**12**
Concept, nature, and scope of digital marketing. Evolution of marketing from traditional to digital platforms. Importance of digital marketing for businesses. Digital marketing channels and ecosystem. Digital consumers and online buying behaviour. Opportunities and challenges of digital marketing.	
Module -2 : DIGITAL PLATFORMS AND ONLINE PRESENCE	**12**
Building an online business presence. Business websites and landing pages. Search engines and online visibility. Introduction to Search Engine Optimization (SEO). Online advertising concepts. Digital marketing tools used by businesses. Role of digital marketing in customer acquisition and retention.	
Module- 3: SOCIAL MEDIA AND CONTENT MARKETING	**12**
Social media marketing concepts and importance. Major social media platforms for business. Content creation and storytelling. Blogging and video marketing. Influencer marketing. Email marketing and mobile marketing. Customer engagement through social media.	
Module-4: DIGITAL BRANDING	**12**
Digital branding and brand positioning. Online customer relationship management. Managing customer reviews and feedback. Digital payment systems. Role of digital marketing in enhancing customer experience and business performance.	
Module-5: EMERGING TRENDS AND ETHICAL ISSUES IN DIGITAL MARKETING	**12**
Ethical issues in digital marketing. Consumer privacy and data protection. Responsible use of social media. Artificial Intelligence in marketing. Affiliate marketing and influencer economy. Digital entrepreneurship opportunities. Future trends in digital marketing.	

Skill Development Activities:

1. Prepare a digital marketing plan for a local business.
2. Create social media content for a product or service.
3. Analyze the digital marketing strategy of a popular brand.
4. Design a simple online promotional campaign.
5. Conduct a study on consumer behaviour in online shopping.
6. Develop a digital branding strategy for a startup business.

Reference Books

1. Seema Gupta - Digital Marketing, McGraw Hill Education, New Delhi.
2. Puneet Singh Bhatia — Fundamentals of Digital Marketing, Pearson Education, New Delhi.
3. Ian Dodson — The Art of Digital Marketing, Wiley Publications, New Jersey.
4. Damian Ryan — Understanding Digital Marketing, Kogan Page Publishers, London.
5. Philip Kotler, Hermawan Kartajaya & Iwan Setiawan — Marketing 4.0: Moving from Traditional to Digital, Wiley Publications, New Jersey.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA)
Course Code: BBA 6.6.3
Elective : HUMAN RESOURCE MANAGEMENT
Name of the Course: LABOUR LAWS

Course Credits	No. of hours per week	Total No. of Teaching hours
4	04 Hours	60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. To understand the concepts, principles, and importance of labour laws in India.
2. To familiarize students with laws relating to wages, industrial relations, social security, and working conditions.
3. To examine the rights and duties of employers and employees under labour legislation.
4. To understand the role of labour laws in maintaining industrial peace and employee welfare.
5. To develop practical knowledge regarding labour law compliance and industrial dispute resolution.

Syllabus	Hours
Module-1: INTRODUCTION TO LABOUR LAWS	**12**
Meaning, nature, and importance of labour laws. Objectives of labour legislation. Evolution of labour laws in India. Principles of labour welfare and social justice. Employee rights and employer responsibilities. Constitutional provisions relating to labour. Role of labour laws in business organizations.	
Module -2 : LAWS RELATING TO WAGES AND WORKING CONDITIONS	**12**
The Minimum Wages Act. Payment of Wages Act. In brief Concept of wages and remuneration. Minimum wages and fair wages. Payment of wages and employee compensation. Working hours, leave, holidays, and welfare facilities. Workplace safety and health. Protection of women employees and young workers. Prevention of workplace discrimination and harassment.	
Module- 3: TRADE UNIONS AND EMPLOYEE RELATIONS	**13**
Meaning and importance of trade unions. Objectives and functions of trade unions. Employee participation in management. Grievance handling procedures. Industrial disputes – causes and prevention. The Industrial Disputes Act in brief Collective bargaining, conciliation, arbitration, and adjudication. Strikes and lockouts.	
Module-4: SOCIAL SECURITY AND EMPLOYEE WELFARE	**12**
Concept and importance of social security. Employees' Provident Fund (EPF). Employees' State Insurance (ESI). Bonus, gratuity, and maternity benefits. Employee compensation and retirement benefits. Welfare measures for employees. Importance of social security in improving employee well-being and productivity.	
Module-5: CONTEMPORARY LABOUR ISSUES AND LABOUR REFORMS	**11**
Overview of Labour Codes in India. Contract labour and outsourced workforce. Gig workers and platform-based employment. Ethical issues in labour management. Diversity and inclusion in the workplace. Emerging challenges in labour administration.	

Skill Development Activities:

1. Analyse important provisions of major labour laws.
2. Prepare a report on labour welfare measures in an organization.
3. Conduct a mock collective bargaining exercise.
4. Case study analysis on industrial disputes and grievance handling.
5. Visit an industry or labour office to study labour law compliance.
6. Group discussion on labour law reforms in India.
7. Prepare charts comparing various social security legislations.
8. Seminar presentation on labour rights and industrial relations.

Reference Books

1. P.L. Malik - Industrial Law, Eastern Book Company, Lucknow.
2. S.N. Mishra - Labour and Industrial Laws, Central Law Publications, Allahabad.
3. Dr. V.G. Goswami - Labour and Industrial Laws, Central Law Agency, Allahabad.
4. N.D. Kapoor - Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
5. H.K. Saharay - Industrial and Labour Laws of India, Universal Law Publishing Co., New Delhi.

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA) Course Code: BBA 6.6.4 Elective : ENTREPRENEURSHIP Name of the Course: RURAL AND AGRI ENTREPRENEURSHIP		
Course Credits 4	No. of hours perweek 04 Hours	Total No. of Teaching hours 60 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Develop an understanding of rural entrepreneurship and agribusiness opportunities in India.
2. Familiarize students with rural enterprises, Agri-based startups, and government support schemes.
3. Equip students with the knowledge and skills to identify and develop sustainable rural business opportunities.
4. Introduce students to agricultural value chains, Agri-marketing, and digital technologies in rural enterprises.
5. Encourage entrepreneurial thinking for rural development and inclusive economic growth.

Syllabus	Hours
Module-1: INTRODUCTION TO RURAL AND AGRI ENTREPRENEURSHIP	**12**
Concept, Nature and Importance of Rural Entrepreneurship; Characteristics of Rural Entrepreneurs; Scope of Agri Entrepreneurship in India; Rural Economy and Rural Development; Entrepreneurship Opportunities in Agriculture, Allied Sectors and Rural Industries; Challenges and Prospects of Rural Enterprises; Role of Entrepreneurship in Rural Employment Generation.	
Module -2 : RURAL ENTERPRISE DEVELOPMENT AND GOVERNMENT SUPPORT	**12**
Identification of Rural Business Opportunities; Business Planning for Rural Enterprises; Micro, Small and Medium Enterprises (MSMEs); Self-Help Groups (SHGs); Farmer Producer Organizations (FPOs); Cooperatives; Government Schemes for Rural Entrepreneurship—PMEGP, Startup India, Stand-Up India, MUDRA, NABARD Assistance, KVIC and State Rural Livelihood Missions; Role of Rural Development Institutions.	
Module- 3: AGRIBUSINESS MANAGEMENT AND VALUE CHAIN	**13**
Concept of Agribusiness; Agricultural Value Chain; Farm-to-Market Supply Chain; Food Processing and Value Addition; Agri-Marketing; Contract Farming (Basic Concepts); Organic Farming and Organic Products; Warehousing, Cold Storage and Rural Logistics; Export Opportunities for Agricultural Products.	
Module-4: TECHNOLOGY AND DIGITAL INNOVATIONS IN RURAL ENTREPRENEURSHIP	**12**
Digital Agriculture and Smart Farming; Precision Agriculture (Basic Concepts); ICT in Agriculture; E-Commerce for Agricultural Products; Digital Payment Systems in Rural Business; Agri-Tech Startups; Social Media Marketing for Rural Enterprises; Renewable Energy in Rural Enterprises; Sustainable and Climate-Smart Agriculture.	
Module-5: VENTURE CREATION AND SUSTAINABLE RURAL BUSINESS	**11**
Preparation of Business Plan for Rural Enterprises; Financial Planning for Rural Ventures; Sources of Finance for Rural Entrepreneurs; Risk Management in Agriculture; Rural Business Incubation; Sustainable Rural Development; Social Entrepreneurship in Rural Areas; Success Stories of Rural and Agri Entrepreneurs; Future Trends in Rural and Agri Entrepreneurship.	

Skill Development Activities:

1. Identify and prepare a report on a rural business opportunity in the local area.
2. Develop a business plan for an agri-based or rural enterprise.
3. Visit a Farmer Producer Organization (FPO), cooperative society, food processing unit, or rural enterprise and submit a field report.
4. Conduct a case study on a successful rural entrepreneur or agri-startup.
   Study government schemes supporting rural entrepreneurs and present their benefits.
5. Design a digital marketing strategy for a rural product.
6. Conduct a market survey for a rural or agricultural product.

REFERENCE BOOKS:

1. Sagar Mondal and G L Ray- Entrepreneurship & Rural Development. Kalyani Publishers
2. G.D Banerjee and Srijeet Banerjee- Rural Entrepreneurship Development Program in India, Abhijeet Publicatioons
3. Sunil Bhardwaj and Rohit Bhagat- Entrepreneurship, Skill development and Rural livelihoods, Bharathi Publications
4. Dr. Rahul Kumar Santhosh - Entrepreneurship & Rural Development, PK publishers and distributors
5. Dr. Kailash chandra sharma - Entrepreneurship in Rural transformation through dairy farming, Nithya publications

Note: Latest edition of text books may be used.

Name of The Program: Bachelor of Business Administration (BBA) Course Code: BBA 6.8 Name of the Course: DIGITAL FINANCIAL SERVICES AND FINTECH APPLICATION		
Course Credits 2	No. of hours per week 02 Hours	Total No. of Teaching hours 30 Hours

Pedagogy: Classroom lectures, Group discussion, Seminar, Case studies &field work, Role Playing, Experiential Learning, etc .

COURSE OBJECTIVES

1. Understand the fundamentals of digital financial services and the FinTech ecosystem.
2. Familiarize students with digital payment systems and online banking services.
3. Develop practical skills in using digital financial platforms safely and efficiently.
4. Introduce emerging FinTech innovations such as blockchain, artificial intelligence, digital lending, and InsurTech.
5. Enhance employability by developing digital finance competencies relevant to the banking and financial services industry.

Syllabus	Hours
Module-1: INTRODUCTION TO DIGITAL FINANCE AND FINTECH	**7**
Evolution of digital finance—Traditional banking to digital banking—Meaning and scope of Digital Financial Services-Concept and features of FinTech—FinTech ecosystem and stakeholders—Digital transformation in banking and financial services—Role of RBI, NPCI and other regulatory authorities—Financial inclusion through digital technologies.	
Module -2 : DIGITAL PAYMENT SYSTEMS	**7**
Digital payment instruments - Internet Banking - Mobile Banking – UPI – IMPS - NEFT - RTGS - QR Code payments - Debit Cards, Credit Cards and Prepaid Cards - Mobile Wallets - AePS - FASTag - Digital payment security and authentication - Benefits and limitations of cashless transactions.	
Module- 3: DIGITAL BANKING AND FINANCIAL SERVICES	**8**
Digital banking products and services - Opening online bank accounts - Digital KYC - Online deposits and loans - Net banking services - Digital insurance - Online mutual fund investments - Digital stock trading platforms - Personal financial management applications - Customer relationship management in digital banking.	
Module-4: EMERGING FINTECH APPLICATIONS AND CAREER OPPORTUNITIES IN FINTECH	**8**
Artificial Intelligence in financial services - Blockchain technology and cryptocurrencies (overview) - Digital lending platforms - Buy Now Pay Later (BNPL) - Robo-advisory services - InsurTech - RegTech - WealthTech - Open Banking - Future trends in digital finance.- Career opportunities in Banking, FinTech, Digital Payments and Financial Services.	

Skill Development Activities:

1. Visit the RBI and NPCI websites to identify major digital financial initiatives.
2. Prepare a chart showing the evolution of banking technology.
3. Identify five FinTech companies operating in India and present their services.
4. Compare features of UPI, Wallets and Cards.
5. Prepare a report on digital payment adoption among local businesses.
6. Study the digital banking services offered by any two banks.
7. Prepare a comparison of online investment platforms.

References

1. M. Y. Khan – Financial Services. McGraw Hill Education (India), 2023.
2. M. Y. Khan – Indian Financial System. McGraw Hill Education (India), 2022.
3. Brett King – Bank 4.0. John Wiley & Sons, 2018.
4. Susanne Chishti & Janos Barberis (Eds.) – The FINTECH Book. John Wiley & Sons, 2016.
5. Chris Skinner – Digital Bank. Marshall Cavendish Business, 2014.
6. Fintech and the Future of Finance: Market and Policy Implications. World Bank, 2022.

Note: Latest edition of text books may be used.

Guidelines for BBA VI Semester Project Work

1. Preamble for BBA VI Semester Project Work

Project Work is a compulsory component of the BBA programme designed to provide students with practical exposure and experiential learning in their area of specialization. It enables students to apply the knowledge and skills acquired during the course to real-world business situations, thereby enhancing their analytical, research, communication, and problem-solving abilities.

Students may undertake the project on their specialization opted or through an approved independent/freelance study under faculty supervision. The project aims to bridge the gap between academic learning and professional practice, foster independent inquiry, and develop managerial competencies.

Successful completion of the project, submission of the project report, and performance in the viva-voce examination are mandatory requirements for the award of the BBA degree. The project should demonstrate the student's ability to apply management concepts and provide meaningful insights into the chosen area of study. Students are required to undertake a project in their area of specialization and submit a comprehensive project report for evaluation.

2. Objectives of the Project

The project is intended to:
Develop analytical and problem-solving skills. Provide practical exposure to real business situations. Enhance research, communication, and report-writing skills. Bridge the gap between classroom learning and industry practices. Encourage innovation, entrepreneurship, and independent learning.

3. Project Options

Students may choose any one of the following modes:

a) Option A: Company-Based Project (Industry Project)
b) Option-B: Free lance projects/Independent project.

Company-Based Project/ Industry Project - Students may undertake a project in:

- Manufacturing organizations
- Service organizations
- Banks and financial institutions
- Retail organizations
- NGOs and Social Enterprises
- IT/ITES Companies
- Retail and E-Commerce
- Hospitality and Tourism
- Healthcare Sector
- Logistics and Supply Chain Organizations
- Startups and Entrepreneurship Ventures
- Government and Public Sector Organizations

Option B: Freelance / Independent Project

Students who are unable to secure an industry project may undertake an independent project under faculty supervision.

The project may involve:

Examples:

Consumer preference towards online food delivery apps.

Customer perception of electric vehicles.
Financial performance analysis of a listed company.
Feasibility study of a new business venture.
Social media marketing strategies of local businesses.
Study of women entrepreneurs in the region.

4. Structure of Final Project Report

- ✓ Cover Page
- ✓ Declaration by Student
- ✓ Certificate from Organization (for Company-Based Projects)
- ✓ Certificate from HOD
- ✓ Certificate from College (Principal)
- ✓ Certificate from Guide
- ✓ Acknowledgement
- ✓ Table of Contents
- ✓ List of Tables / Figures
- ✓ List of abbreviations/Acronyms

Chapter 1: Introduction

- Industry Profile
- Company Profile (if applicable)
- Background of the Study
- Need for the Study
- Statement of the Problem
- Objectives
- Scope of the Study
- Limitations.

Chapter 2: Conceptual Framework and Organization Profile

Part A: Conceptual Framework

- Meaning and Definitions
- Theoretical Concepts Related to the Study
- Industry Overview

Part B: Organization Profile (For Company-Based Projects)

- History of the Organization
- Vision and Mission
- Products and Services
- Organizational Structure
- Departments and Functions
- Market Position
- SWOT Analysis of the Organization

OR

For freelance/independent projects:

Chapter-1 Introduction
Chapter 2: Conceptual Framework and Profile of the Study Area

- Concepts Related to the Study
- Industry/Sector Profile
- Market Overview
- Profile of Respondents/Study Area

- Current Trends and Developments

Chapter 3: Research Methodology

- Research Design
- Data Sources
- Sampling Design
- Tools for Data Collection
- Statistical Tools Used

Chapter 4: Data Analysis and Interpretation

- Presentation of data
- Analysis using appropriate tools
- Interpretation of findings

Chapter 5: Findings, Suggestions and Conclusion

- Major Findings
- Suggestions/Recommendations
- Conclusion

References

Use APA/MLA referencing style consistently.

Appendices/ Annexure

Questionnaire Interview Schedule
Additional Data (Company Documents if permitted)

General Instructions-

- ❖ The project topic must be approved by the Faculty Guide.
- ❖ Students shall meet the guide periodically and maintain a progress record.
- ❖ The project report shall be original and free from plagiarism.
- ❖ Primary data collection is encouraged wherever possible.
- ❖ Use of AI tools/chat GPT/ Gemini etc. for content generation is discouraged.
- ❖ The project report should normally be 50–70 pages excluding annexures.
- ❖ Group projects are not permitted.
- ❖ Students must present their work before the HOD/ faculty guide and seek approval for submission
- ❖ Submission of the project report and successful completion of viva-voce is mandatory for award of credits.
- ❖ The project should demonstrate the student's ability to apply BBA concepts to real-world business situations and provide practical solutions to managerial problems.

NOTE :

The project reports collected from the students should be sent to the University for Evaluation

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