

**BACHELOR OF BUSINESS
ADMINISTRATION (BBA)**

CURRICULUM



With Effect From 2018-19

THE UNIVERSITY OF BURDWAN

BACHELOR OF BUSINESS ADMINISTRATION (BBA)



THE UNIVERSITY OF BURDWAN

GENERAL INSTRUCTIONS

1. Each paper under the BBA curriculum will carry 100 marks.
2. Grand total marks in three years (six semesters) for the course will be 2200, distributed in the manner: Semester I: 300 marks, Semester II: 300 marks, Semester III: 400 marks, Semester IV: 400 marks, Semester V: 300 marks and Semester VI: 500 marks.
3. In all the theoretical papers 20 marks will be earmarked for internal assessment, to be divided into the following components:
 - A) Presentations – 10 marks (case study, term paper assignment, field study work etc.).
 - B) Class tests & Viva voce – 10 marks.
4. The internal assessment of 20 marks for Paper: BBA – 3.4 i.e., Computer Fundamentals and Applications will be based on continuous assessment in the practical classes.
5. A student will have to opt for single specialization from amongst the following four electives (A/B/C/D), which will be offered in Semester VI (3rd year). There will be 3 (three) papers under each single specialization.
 - Elective-A: Accounting and Finance (AF)**
 - Elective-B: Sales and Marketing Management (SSM)**
 - Elective-C: Human Resource Management (HRM) and**
 - Elective-D: Systems Management (SM).**
6. A student will have to undertake project study (PS) in any industrial/business house and submit a report based on the PS in the 3rd year (Semester-V).
7. The project study (PS) will be divided into two components: (A) Project Report – 70 marks, (B) Project Viva - 30 Marks.
8. The grand viva voce of 100 marks will be based on the entire curriculum of BBA programme.
9. The final year students will have to appear before a board of examiners duly constituted by the University for the Project Viva of 30 marks and grand viva of 100 marks.
10. The structure of the question paper will be as follows:

Total no. of questions to be set - 10 (ten) [Q. No. 1 to Q. No. 10]. Q. No. 1 would be compulsory and of objective type, each carrying 2 marks and total 15 questions would be set. Out of 15 questions, a student will have to attempt 10 questions. Out of remaining 9 questions [Q. No. 2 to Q. No. 10], one would have to answer 5 questions each carrying 12 marks.

N.B. The modified curriculum of the BBA programme will be effective from the academic session 2018-19 to commence from July/August, 2018.

Bachelor of Business Administration (BBA)



The University of Burdwan

Course Structure

Paper Code	Paper Name
Semester I	
BBA-1.1	Management Process & Organizational Behaviour (MPOB)
BBA -1.2	Business Communication (BC)
BBA-1.3	Accounting For Managers (AFM)
Semester II	
BBA-2.1	Business Economics (BE)
BBA-2.2	Business Environment (BENV)
BBA-2.3	Business Mathematics (BM)
Semester III	
BBA-3.1	Business Laws (BL)
BBA-3.2	Business Statistics (BS)
BBA-3.3	Entrepreneurship Development (ED)
BBA-3.4	Computer Fundamentals and Applications (CFA)
Semester IV	
BBA-4.1	Marketing Management (MM)
BBA-4.2	Human Resource Management (HRM)
BBA-4.3	Production and Materials Management (PMM)
BBA-4.4	Financial Management (FM)
Semester V	
BBA-5.1	Strategic Management (SM)
BBA-5.2	Operations Research (OR)
BBA-5.3	Management Information System (MIS)

Semester VI							
ELECTIVE -A		ELECTIVE -B		ELECTIVE -C		ELECTIVE -D	
Accounting & Finance (AF)		Sales & Marketing Management (SMM)		Human Resource Management (HRM)		Systems Management (SM)	
CODE	PAPER	CODE	PAPER	CODE	PAPER	CODE	PAPER
AF-6.1	Cost & Management Accounting (CMA)	SMM-6.1	Sales & Distribution Management (SDM)	HRM-6.1	Industrial Relations & Industrial Relations Laws (IR&IRL)	SM-6.1	Systems Analysis & Design (SAD)
AF-6.2	Taxation (TAX)	SMM-6.2	Promotion Mix (PM)	HRM-6.2	Human Resource Development (HRD)	SM-6.2	Decision Support System (DSS)
AF-6.3	Financial Market & Financial statement Analysis (FM&FSA)	SMM-6.3	Marketing of Services (MS)	HRM-6.3	Compensation Management & Wage Laws (CM&WL)	SM-6.3	Database Management System (DBMS)
BBA-6.4	Project Study (PS) [Project Report (70) & Viva Voce (30)]						
BBA-6.5	Grand Viva (GV)						

BBA (HONS) SEMESTER-I

BBA-1.1: MANAGEMENT PROCESS AND ORGANIZATIONAL BEHAVIOUR (MPOB)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Nature, Scope and Process of Management: Concept of Management, Role and Importance of management, Functions and Levels of Management, Management – a science and an art, Distinction between Management and Administration; Classification of Managerial functions, Managerial and operative functions.	8 LH
Unit - II	Evolution of Management Thought: Early contributors to Management Thought; Emergence of Management Thought; Scientific management; Administrative Theory of Management; Bureaucratic Organization; Behavioral approach (Neo Classical Theory): Human Relations Movement; Behavioral Science approach; Modern approach to management – Systems approach and contingency approach.	10 LH
Unit - III	Planning, Organizing and Staffing: Features and importance of planning, steps in planning, types of planning (basic idea), Formal and Informal organizations, Difference between line and staff organization, committee organization, project organization, matrix organization (overview), Delegation of Authority, Centralization and Decentralization: Basic Concept, Departmentalization: Concept and Types; Span of Management; Features and elements of staffing	14 LH
Unit - IV	Directing, Coordination and Control: Principles of Direction, Supervision, Leadership Functions and Importance, Leadership Styles, Concept and Features of Coordination, Relationship between Planning and Control, Elements of Control System.	6 LH
Unit - V	Introduction to Organizational Behavior: Concept, Challenges and Opportunities; Organizational Behavior (OB), Issues in developing an OB Model; Characteristics of human behavior	6 LH
Unit - VI	Personality: Concept and Types, Major determinants; Perception: Concept, Factors influencing perception; Learning: Concept; Attitude: Concept, Different Job Attitudes; Motivation: Concept, Basic theories of Motivation (Maslow, Herzberg, McClelland and McGregor).	10 LH
Unit - VII	Group Dynamics: concept of group, Stages of group development, Types of groups, Work Teams Vs. Work Groups, Group Synergy.	6 LH

Suggested Readings:

1. Management: A Book of Reading – Koontz, Harold and O' Donell, Cyril (Ed.); McGraw Hill Inc., New York.
2. Management – Stoner, James A.F. and Freeman, R. Edward; Prentice Hall of India, New Delhi.
3. Principles and Practices of Management – Chhabra, T.N.; Dhanpat Raj & Co., New Delhi
4. Management Theory and Practice – Gupta, C.B; Sultan Chand and Sons, New Delhi.
5. Management Principles and Practices – Murgan, M.S.; New Age International Publishers, New Delhi
6. Organizational behavior – Robins Stephen P; PHI.
7. Organizational behavior- Fred Luthans; McGraw Hill Inc.
8. Management of Organizational behavior – Harsey, Paul & Kenneth H Blancher; PHI.

BBA-1.2: BUSINESS COMMUNICATION (BC)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Business Communication - Importance and Nature, Models of Communication, Effective Communication; Importance of Feedback in Communication; Barriers to Effective Communication; Methods of overcoming barriers; Formal and Informal networks of Communication-Importance of Grapevine.	7 LH
Unit - II	The non-verbal mode of communication-verbal Vs. Non-verbal communication, Importance of Non-verbal communication, Elements of Non-verbal communication.	6 LH
Unit - III	Parts of Speech: Nouns, Pronouns, Verbs, Adjectives, Adverbs, Preposition, Conjunctions and Interjection (brief overview of each and function in a sentence) - Agreement of subject and verb - sequence of Tenses Errors in the use of Adjectives and Adverbs.	10 LH
Unit - IV	Punctuation and punctuation style -- proper usage of end marks, commas, semicolons, colons, quotation marks, apostrophes, hyphens, dashes, parentheses, brackets and ellipses - Building blocks of Sentences - Phrases and clauses, Subjects and Predicates. The various ways sentences are constructed- Capitalization, Abbreviation, Number - spelling and Word division.	10 LH
Unit - V	Written Communication: Issues and Principles; Principles of Letter Writing - Planning Business Letters - Structure and Layout-Specimen Letters-Writing of Business Reports: nature, Importance and Types: Short Report, Formal Report and routine Report-Structure and Layout of Reports-Important Preparatory, Steps-Specimen, Report on Business Issues, Guidelines for writing project reports; Quotation and Orders; Inter-office memorandum.	10 LH
Unit - VI	Speaking and presentation: Basic guidelines, considerations and effectiveness principles - Organizing thoughts and ideas-developing strategy- preparing successful speech-Supporting ideas with credible evidence-Elements of presentation-Designing an effective presentation.	12 LH
Unit - VII	Modern Communication Technology: Electronic Communication System: Tele Printer, Computer, Fax, E-mail, Voice Mail Teleconferencing, Video and Audio Conferencing - Duplication Technology-Storage Devices-Application and Utility of various communication technologies and Devices.	5 LH

Suggested Readings:

1. Business communication- Theory and Applications-Lesikar, R. & Petit, J.; All India Traveller Book Seller, Delhi.
2. Business Communication Today-Bovee; Tata McGraw Hill, New Delhi.
3. Basic Managerial Skills for All-McGrath, E.H.; Prentice Hall of India.
4. Business Communication - Balasubramanyam; Vikas Publishing House, New Delhi.
5. Business Correspondence and Report Writing - Sharma and Mohan; Tata McGraw Hill.
6. Business Communication: Concepts, Cases and Applications-Chaturvedi and Chaturvedi; Pearson Education.
7. Management Communication - James S. O' Rourke IV; Pearson Education.

BBA-1.3: ACCOUNTING FOR MANAGERS (AFM)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Accounting – Meaning, Nature, Functions, Branches; Relation between Book-keeping, Accounting & Accountancy; Accounting Information – Meaning, Qualitative Characteristics, Users & their information needs.	2 LH
Unit - II	Double Entry Book-keeping System – Meaning, Features & Advantages; Basic Terminologies – Asset, Liability, Equity, Revenue, Gain, Expense, Loss; Rules of Debit & Credit – Golden Rules & Accounting Equation; Accounting Cycle; Recording of transactions – Journal, Ledger, Cash Book & Trial Balance.	10 LH
Unit - III	Basis of Accounting – Cash & Accrual; Basic Concepts & Conventions – Generally Accepted Accounting Principles (GAAP); Different Accounting Concepts – Entity, Going Concern, Money Measurement, Dual Aspect, Periodicity, Matching, Accrual/ Revenue Recognition, Realization & Cost Concepts; Different Accounting Conventions – Consistency, Full Disclosure, Materiality & Conservatism/ Prudence Conventions.	5 LH
Unit - IV	Depreciation – Definition, Features, Causes, Objectives, Factors in measurement of depreciation; Difference between Depreciation, Amortization & Impairment; Methods of Calculating Depreciation – Straight Line Method & Diminishing Balance Method; Methods of Accounting for Depreciation – Charge against Asset method & Provision for Depreciation method; Specific Issues – Change in method & Revaluation; Reserves & Provision – Concept, Types & Purposes, Difference between Reserve & Provision; Adjustment Entries – Concept & Development of Adjustment Entries; Rectification of Errors – Concept & Types of Errors & Rectification Entries; Capital & Revenue Transactions.	14 LH
Unit - V	Finalization of Accounts: Preparation of Final Accounts of profit-oriented sole-proprietorship concerns (Manufacturing concerns as-well-as Trading concerns); Preparation of Final Accounts of Non-Profit Concerns.	12 LH
Unit - VI	Partnership Accounting: Features of accounting of partnership firms; Maintenance of capital accounts – Fixed & Fluctuating; Profit & Loss Appropriation Account (Basic Problems); Admission of a partner (excluding Goodwill).	10 LH
Unit - VII	Company Accounts (as per Companies Act, 2013): Maintenance of Accounts u/s 128; Financial Statements - Definition u/s 2(40); Proforma of Statement of Profit & Loss and Balance Sheet [as per Schedule III Companies Act, 2013].	7 LH

Suggested Readings:

1. Financial Accounting – S. Mukherjee & A. K. Mukherjee; Oxford University Press.
2. Financial Accounting: A Managerial Perspective – R. Narayanaswamy; Prentice Hall of India.
3. A Textbook of Accounting for Management – S. N. Maheshwari, S. K. Maheshwari, & S. K. Maheshwari – Vikas Publications.
4. Accounting for Managers – Ashish Kr. Bhattacharya; PHI.
5. Financial Accounting for Management – N. Ramachandran & R. K. Kakani – Tata McGraw Hill.

BBA (HONS) SEMESTER-II**BBA-2.1: BUSINESS ECONOMICS (BE)**

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction: Economic Terms and Basic concepts; Nature and Scope of Business Economics; Business Economics and Other Allied Subjects like Economics, Statistics, Mathematics, Accountancy, Management.	5 LH
Unit - II	Demand: Law of Demand and its Exceptions; Elasticity of Demand: Own Price Elasticity, Income Elasticity and Cross Price Elasticity of Demand, Measurement of Elasticity Arc Price Elasticity and Point Price Elasticity, Factors determining Demand Elasticity; Demand Distinctions; Demand Forecasting: Meaning and Importance; Different Revenue Concepts, Relations Concerning AR, MR and Price Elasticity.	10 LH
Unit - III	Production and Cost: Production Function; Law of Variable Proportions-Total Product, Average Product, Marginal Product and Their Relations; Their Relations, Isoquant, Isocost Lines and Choice of Optimum Input combination, Expansion Path; Returns to Scale; Cobb-Douglas Production Function and its Important Properties; Cost Function; Short-run and Long-run Costs-Different Cost concepts and Costs Curves; Classification of Costs.	10 LH
Unit - IV	Market: Different Market Structures; Short-run and Long-run Equilibrium under Perfect Competition, Supply Curve of a competitive Firm; Equilibrium under Monopoly, Price Discrimination.	10 LH
Unit - V	National Income: Measurement of National Income; Circular Flow of National Income; Saving-Investment Identity; Consumption Function; Saving Function; Simple Keynesian Model-Equilibrium and Stability, Investment Multiplier.	10 LH
Unit - VI	Money: Definitions, Functions, Classification of Money; Different Components of Money Supply; Money Demand - Classical Quantity Theory and Keynesian Liquidity Preference Theory; Determination of Interest Rate.	8 LH
Unit -VII	Banking: Function of Commercial Banks and Central Bank; Credit Creation by Commercial Banks; Monetary Policies and Their Limitations.	7 LH

Suggested Readings:

1. Economics - Samuelson and Nordhaus; McGraw Hill.
2. An Introduction to Positive Economics - Lipsey; ELBS.
3. Managerial Economics - Hague; Longman.
4. Managerial Economics - Varshney and Maheswari; Sultan Chand.
5. Modern Economic Theory - Mukherjee; Wishwa Prakashan.

BBA-2.2: BUSINESS ENVIRONMENT (BENV)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introductory Issues: concept, nature and importance of business and business environment – Types of environment; general and task environment, internal and external environment, Basic elements of environment: socio-cultural, political, legal, economic and technological elements – Environmental analysis; objectives, process, benefits and limitations.	10 LH
Unit - II	Socio-cultural Environment of Business: Concept and nature of culture – Impact of culture on business – cultural resources – Ethics and social responsibility of business – Arguments for and against social responsibility.	8 LH
Unit - III	Political and Legal Environment of Business: The Constitution of India; Fundamental Rights and Directive Principles of State Policy – State intervention in economic affairs: role of the government in creating proper business environment – Economic planning in India: features and objectives of Indian Plans: The changing legal environment of business, key concepts and features – Intellectual property laws: elementary concepts and features of copy rights, patent, trade/service mark and industrial design.	10 LH
Unit - IV	Economic Environment of Business: concept and elements of economic environment – Different economic systems: their meanings and characteristics – New Industrial Policy: Objectives and Dimensions – Economic reforms initiated in India – Liberalization, privatization and disinvestment: concepts and trends.	8 LH
Unit - V	Consumerism and Consumer Protection: consumerism and consumer rights in India – consumer protection: UN guidelines for consumer protection.	6 LH
Unit - VI	International Environment of Business: Globalization as a part of the New Industrial Policy – concept and nature of globalization – Why companies go global – Strategies for entering foreign markets: exporting, licensing and franchising, contract manufacturing, management contracting, joint venture, merger and acquisition, strategic alliance and counter trade – Merits and demerits of globalization – Globalization of Indian business – Multinational corporations: concept, features, merits and demerits.	11 LH
Unit - VII	Technological Environment of Business: concept and features of technology – Impact of technology on business and society – Technology policy of India – Institutions and other facilities for promotion of science and technology in India-Intellectual Property: Basic Idea and Types.	7 LH

Suggested Readings:

1. Essentials of Business Environment – Aswathapa, K; HPH.
2. Business Environment – Cherunllam, Francis; HPH.
3. Economics Environment of Business – Misra and Puri; HPH
4. Business Environment – Gupta, C.B.; Sultan Chand.
5. Business Environment: Text and Cases – Paul, Justin; TMH.

BBA-2.3: BUSINESS MATHEMATICS (BM)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Laws of Indices, A.P., G.P., with Business Application.	8 LH
Unit - II	Theory of Quadratic Equations- Function, Number and Nature of Roots, Simultaneous Quadratic equations.	6 LH
Unit - III	Logarithms - Definitions, Laws, Basic Properties; Antilogarithm-characteristics and Mantissa; Use of Logarithmic and Antilogarithmic Tables; Business Application of Logarithms.	6 LH
Unit - IV	Permutation-Definition, General Principle, Permutation of things when they are (i) all different (ii) not all different (iii) repeated (iv) in a ring; Restricted Permutation; Combination - Definition, Combination of things all different; Restricted Combination; Grouping; Statement of Binomial Theorem.	8 LH
Unit - V	Coordinate Geometry - Elements, Coordinates of points in a plane, Distance between two given points, Division of a line segment in a given ratio. Straight line-general equations, equations of lines parallel to axes, equation of a line through two given points - intercept form and perpendicular form.	8 LH
Unit - VI	Determinants - concepts, types, properties; addition and multiplication of determinants. Matrices - definition, types; addition and multiplication of matrices; rank of a matrix; solution of linear equations by matrix method.	8 LH
Unit - VII	Calculus-Functions, Limits of a function, notation and meaning of limits; Continuity at a point $x=a$ and in an interval, Derivative of a function, rules for differentiation of algebraic functions; Second order derivatives with applications for optimization of functions.	16 LH

Suggested Readings:

1. Business Mathematics - V.K. Kapoor; Sultan Chand & Sons.
2. Business Mathematics - R.S. Soni; Pitambar Publication.
3. Mathematics for business & Economics - Holden; McMillan.
4. Business Mathematics - N. G. D. Allen; McMillan.
5. Business Mathematics - N.K. Nag; Kalyani Publishers.
6. Mathematics and Statics - Ajay Goel and Alka Goel; Laxmann.

BBA (HONS) SEMESTER-III**BBA-3.1: BUSINESS LAW (BL)**

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Indian Contract Act, 1872: Formation of contract: Essential elements of a valid contract; Contract vs Agreement; Classification of contract – General, Special, Void, Voidable, Contingent Contract, Quasi Contract; Performance of Contract; Discharge of Contract; Remedies for breach of Contract Agency.	20 LH
Unit - II	Sale of Goods Act, 1930: Formation of contract of sale of goods, condition and Warranty, Transfer of Property in goods; Performance of Contract of Sales; Unpaid Seller.	5 LH
Unit - III	Consumer Protection Act 1986: Object of the Act, Salient features of the Act, Definitions of Consumer, Complainant, Service Unfair Trade practice Central and State Consumer Protections Councils, Consumer Dispute Redressal Agencies – Power and Functions.	8 LH
Unit - IV	Partnership Act, 1932: Definition, Nature and kinds of Partnership, Rules regarding registration, Right and Duties of Partners Dissolution.	5 LH
Unit - V	Negotiable Instrument Act, 1981: Definitions and Characteristics of negotiable instruments, Holder and holder in due Courses, Crossing of cheque, Dishonor and discharge of negotiable instruments.	5 LH
Unit - VI	Companies Act, 2013: Definition of Company, Types of companies, Formation of Company, Memorandum and Articles of association, Contents and alteration of Memorandum and Articles of Associations, Prospectus and Statement in lieu of Prospectus.	10 LH
Unit - VII	Foreign Exchange Management Act, 1999: Main provisions- Right to Information Act: Main provisions- Information Technology Act, 2000: Important Definitions and Provisions.	7 LH

Suggested Readings:

1. Element of Company Law – N.D. Kapoor; Sultan Chand.
2. Elements of Business and Eco. Laws –N.D. Kapoor; Sultan Chand.
3. Taxman's – Guide to Foreign Exchange Management Act.
4. Commercial Law including Company Law – Sen and Mitra; world Press.
5. Student's Guide to Company Law – A.K. Mjumdar and G.K. Kapoor; Taxman.
6. Business Regulatory Framework – U. Roy Choudhury, S. Bhattacharya, S. P. Dutta; Elegant Publication.

BBA – 3.2: BUSINESS STATISTICS (BS)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction: Definition of Statistics, Importance and scope of statistics, Limitations of Statistics; Types of Data, Important Sources of Secondary Data; Collection and Presentation of Data: Different Methods of collecting Primary Data: Text, Tabular and graphical Methods of Data presentation; Frequency Distribution, Diagrammatic Presentation of Frequency data.	8 LH
Unit - II	Measures of Central Tendency: simple and Weighted Arithmetic Mean – Properties, Merits and Demits; Geometric Mean and harmonic Mean – Algebraic Properties, Merits and Demerits; Relationship among A.M., G.M. and H.M.; Median and Mode – Measures, Properties, Merits and Demits.	12 LH
Unit - III	Measures of Dispersion: Range, Quartile Deviation, mean Absolute Deviation and Standard Deviation – their Merits, Demerits and Properties.	8 LH
Unit - IV	Concepts of Skewness and Kurtosis, Different Measures of Skewness and Kurtosis.	5 LH
Unit - V	Analysis of Bivariate Data: Scatter Diagram, Pearson's Correlation Coefficient and its Properties; Spearman's Rank Correlation (in case of no tie) Simple Linear Regression and its Properties.	12 LH
Unit - VI	Index Number: Meaning, Types and Uses of index numbers; Problems in constructing index numbers; Methods of constructing price and quantity indices; Time reversal test and Factor reversal test of index numbers.	7 LH
Unit - VII	Time Series Analysis: Utility of Time Series Analysis; Causes of Variation in Time Series Data; Component of Time Series, Determination of Trend – Semi Average Method, Moving Average Method and Least Square Method for Linear Trend, Exponential Trend and Parabolic Trend.	8 LH

Suggested Readings:

1. Statistics – Sancheti and Kapoor; Sultan Chand & Sons.
2. Basic Statistics – Goon, Gupta and Dastupta; World press.
3. Fundamental of Statistics (vol. 1 and 2) Goon, Gupta and Dasgupta; World Press.
4. Statistical Methods (vol 1 and 2) – N.G. Das.
5. Mathematical and Statistics – Ajay Goel and Alka Goel; Taxmann.

BBA – 3.3: ENTREPRENEURSHIP DEVELOPMENT (ED)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction: Concepts of entrepreneur, entrepreneurship and entrepreneur, Characteristics and competencies of a successful entrepreneur, General functions of an entrepreneur; Type of entrepreneurs; Role of entrepreneur in economic development; Distinction between an entrepreneur and a manager; Entrepreneur and Intreprenuer.	10 LH
Unit - II	Entrepreneurship Development, Emergence of entrepreneurship, Economic and non-economic factors for stimulating entrepreneurship development, Obstacles to entrepreneurship development in India, Growth of entrepreneurship in India.	5 LH
Unit - III	Women and Entrepreneurship: Concept of women entrepreneurship; Reasons for growth of woman entrepreneurship; Problems faced by them and remedial measures.	5 LH
Unit - IV	Role of the Government in Entrepreneurship Development : Concept and meaning of entrepreneurship development programmes, Need for entrepreneurship development programmes (EDPs), Objectives of EDPs, Organizations for EDPs in India; NIESBUD, SISI – their roles and activities.	10 LH
Unit - V	Venture promotion and Project Formulation: Concept of projects classification of projects and project report; Project identification and selection; Constraints in project identification, Techniques of Project Identification, Significance, contents, formulation of project report; Need for Project Formulation, Elements of project Formulation.	10 LH
Unit - VI	Project Appraisal – Concept, Significance & Method; Project Report – Concept, Guidelines for formulating a project report, Specimen of a project report.	10 LH
Unit - VII	Financing of Enterprise : Need for financial planning, Sources of short-term and long-term finance to entrepreneurs, Institutional finance to entrepreneurs; Role of Commercial banks and financial institutions like IDBI, IFCI, ICICI, SIDBI, SIDCO and SFCs, Concept of venture capital.	10 LH

Suggested Readings:

1. Management of Small Scale Industry – Vasant Desai; PPH.
2. Entrepreneurship: Strategies & Resources – Dollinger; Pearson Books.
3. Entrepreneurial Development – S. S. Khanka; S. Chand.
4. Entrepreneurship – New Venture Creation – David H. Holt; PHI.
5. Small Scale Industry and Entrepreneurship – Beaver; PHI.
6. Entrepreneurship – Lal Sahai; Excel.

BBA – 3.4: COMPUTER FUNDAMENTALS AND APPLICATIONS (CFA)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction to Computer-Definition of Computer System; Evolution of Computer-a brief history; Classification of computer; Generation of Computers.	6 LH
Unit - II	Computer System Architecture – Definition of Hardware; Basic units of Computer System; CPU – Control Unit, ALU; Memory module – Primary Memory, Secondary Memory – definition, classification, features and functions; measuring unit of memory – Bit, Byte, KB, MB, GB; Input Devices – Keyboard, Mouse, Scanner, Output Devices – Monitor, Printer.	8 LH
Unit - III	Introduction to Number System – Positional and Non Positional number system; Various Number System-Decimal, Binary, Octal Hexadecimal; Number system conversions – working with integer and fractional number; Simple binary arithmetic – addition, subtraction multiplication, division.	8 LH
Unit - IV	Introduction to Operating System (OS) – Definition of OS; Functions of OS, Basic concept of different type of OS- Batch processing OS, Multitasking OS, Multi-user OS, Network OS; Working knowledge of MS-DOS, Concept of file, Directories in DOS, Internal Commands and some Important External Commands – FORMAT, DISKCOPY, ATTRIB, SORT, CHKDSK; Working knowledge of Window's family OS – WIN'98, WINDOWS XP.	10 LH
Unit - V	Basic concept of Flowcharts and Computer Languages – Definition of Algorithm and Flowchart; Symbols of Flowchart technique; Advantages and Disadvantages of Flowchart; How to draw flowchart of simple mathematical problems; definition of Computer language; Classification of programming language; concept of Machine level language, Assembly language and High level language.	8 LH
Unit - VI	Introduction to INTERNET – Definition of INTERNET, INTRANET EXTERNET; Hardware and software of INTERNET – Modem, Web Browser, Concept of E-mail, Web Server, Web Page, Web Sites and WWW (World Wide Web); Some important terminology – HTTP, URL, FTP, DNS; Definition of Hypertext; Basic concept of HTML and static webpage development using HTML.	8 LH
Unit - VII	Practical Application (For the purpose of internal Assessment) MS-OFFICE XP, WINDOWS'98, WINDOWS XP, TALLY, DTP SOFTWARE.	12 LH

Suggested Readings:

1. Fundamentals of Computers – U. Rajaraman.
2. Computers Fundamentals – P. K. Sinha.
3. Computer Concepts and Applications – Sanders H. Donald.
4. Management Information System – W.S. Jawadekar; Tata McGraw Hill.
5. Computer Fundamental and Programming in C – Pradip Dey & Manas Ghosh.
6. Management Information System – Kenneth C. Laudon & Jane P. Laudon; Pearson Books.
7. Management Information System – M. Jaiswal; Oxford Univ. Press.

BBA (HONS) SEMESTER-IV**BBA – 4.1: MARKETING MANAGEMENT (MM)**

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Marketing – scope, nature, definition, core marketing concepts and marketing environment, recent trends in marketing in India.	8 LH
Unit - II	Developing marketing opportunities and strategies, consumer and business buyer's behavior; Segmentation, Targeting and positioning (STP) for competitive advantage, Marketing Information System (MKIS) and Marketing Research.	12 LH
Unit - III	Developing the concept of marketing mix, managing the product – types of consumer and industrial products. Product related decisions, product line, product mix, product life cycle (PLC), new product development, branding and packaging decisions.	10 LH
Unit - IV	Pricing of products: Pricing considerations and approaches, strategies and methods.	8 LH
Unit - V	Managing Distribution-Distribution Channels, factors influencing the channel of distribution-wholesaling and retailing.	6 LH
Unit - VI	The communication process, developing effective communication, deciding on the marketing communication mix, managing advertising, sales promotion and public relations (PR). Managing the sales force.	10 LH
Unit - VII	New trends in marketing (i) Global marketing, (ii) Direct marketing, (iii) Tele marketing, (iv) Marketing on the web.	6 LH

Suggested Readings:

1. Marketing Management – Kotler, Philip; Prentice Hall of India Publications, new Delhi.
2. Marketing Management Ramaswamy, V.S. and Namakumari, S; McMillan India Ltd., New Delhi.
3. Marketing Management Strategy and Cases – Dalrymple, J.D. and Parson, J.L.; John Wiley and Sons.
4. Contemporary concepts and Practices – Schoell, W.F.; Allwyn and Baycon Inc., New York.

BBA-4.2: HUMAN RESOURCE MANAGEMENT (HRM)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Human Resource Management- Concept: Nature; Scope; Objectives and Importance of Human Resource Management; Evaluation of Human Resource Management; Role; function and Qualities of Human Resource Manager; Difference between Human Resource Management and Personal Management.	6 LH
Unit - II	Human Resource Planning – Meaning; Objective; and importance of Human Resource Planning; Human Resource Planning Process; Recruitment – Objective and Sources of Recruitment; Meaning and Purpose of Selection – Selection Process; Steps in selections; Selection techniques, Induction.	12 LH
Unit – III	Training and Development; Meaning; Importance and objective of Training; Steps in Training; Organizing Training Programmer; Training Vs Development; Training needs Assessment; Training Methods; Evaluation of Training Programmes; Meaning and Objectives of Management Development – Techniques of Management Development; Career Planning and Development (concept).	10 LH
Unit – IV	Performance Appraisal – Concept, Features, Objective, Methods of Appraisal – Traditional and Modern methods; Problems with Performance Appraisal, Potential Appraisal.	6 LH
Unit - V	Compensation Management – Objective of Compensation Management; Factors affecting Compensation; Job evaluation – Concept and Process, Methods of Wage payment; ; Fringe Benefits and Incentive Plans.	8 LH
Unit – VI	Industrial Relations – Meaning and Significance, characteristics, Importance of harmonious Industrial Relations; Forms and causes of Industrial disputes- Workers’ Participations in Management – Definition, objective and forms; Collective Bargaining: Concept and forms.	10 LH
Unit - VII	Concept of HRD – Definition, Goals of HRD, HRD mechanisms or subsystems, Linkage between HRD mechanisms, process outcomes and organizational effectiveness and OD, HRD department and its task.	8 LH

Suggested Readings;

1. A handbook of HRM practice – Michael Armstrong; Kgan Page Limited, London.
2. Human Resource Management: Text and Concept – VSP Rao; Excel Books, New Delhi.
3. Human Resource Management – Biswajeet Pattanayek; Prentice Hall of India, New Delhi.
4. Human Resource Management– concept and Issues – T.N. Ghhabra; Dnanpat Rai and Co. Pvt. Ltd., New Delhi.
5. Human Resource Management (with cases) – A.K. Ghosh; Manas Publications, New Delhi.

BBA-4.3: PRODUCTION AND MATERIALS MANAGEMENT (PMM)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction to Production Management, Historical Evolution of Production Management, concept of Production, Production System, Classification of Production System, Objectives and Scope of Production Management. Product and Process Design.	6 LH
Unit - II	Plant Location – Introduction and Meaning, Need for selecting a Suitable Plant Location, Factors Influencing Plant Location; Plant Layout – Objectives, Principles, and Types of Layout, Advantages and Limitations of Each Type of Layout.	8 LH
Unit - III	Production Planning and Control (PPC): Introduction and Meaning, Need for PPC, Objectives, Phases and Functions of PPC; Capacity Planning – Measurement of Capacity, Process of Capacity Planning; Scheduling Principles and Types of Scheduling. Numerical problems on scheduling.	8 LH
Unit - IV	Work Study – Introduction, Advantages; Method Study – Objectives, Scope, Steps or Procedure involved in method study, Charts used in method study; Work Measurement – Objectives, Techniques; Time Study – Introduction and Meaning, Steps in Making Time Study, Numerical problems on work Management.	10 LH
Unit - V	Quality Control – Need for Controlling Quality, Steps in Quality Control, Objectives and Benefits of Quality Control; Statistical process Control – Control Charts – Characteristics, Benefits and Objectives of Control Charts; Quality Circles; Introduction to Total Quality Management (TQM) – Definition, Concept, Benefits.	8 LH
Unit - VI	Materials Management – Introduction, Meaning and Scope, Role of Materials Management; Classes of Materials; Codification – objectives, Advantages, Methodology; Standardization – Relevance, Definition, Specification, Advantages, Techniques.	8 LH
Unit - VII	Materials Planning – Introduction to Planning, Definition, Advantages; Bills of Materials; Introduction to Material Requirement Planning (MRP). Purchasing – Objectives, Parameters, Procedure; Selection of Suppliers; Inventory Management – Need for Inventory, Right Quantity, Different Functions and Types; Inventory Control; Economic Order Quantity (EOQ) Concept; Just-in-Time (JIT) Inventory System. Numerical problems on EOQ.	12 LH

Suggested Readings:

1. Production and Operations Management – S. Anil Kumar, N. Suresh; New Age International Publishers.
2. Production and Operations Management – K. Ashwathappa; HPH
3. Production and Operations Management – E.E. Adam, R.J. Ebert; PHI
4. Purchasing and Supply Management – D.W. Dobler, D.N. Burt.
5. Purchasing and Materials Management – P. Gopalkrishnan; Tata McGraw Hill.

BBA-4.4: FINANCIAL MANAGEMENT

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Financial Management: Meaning, Scope, Functions, Significance; Objectives of Financial Management – Traditional (Profit Maximization) & Modern (Wealth/ Value Maximization); Relationship of Financial Management with other related disciplines; Role of Chief Financial Officer.	4 LH
Unit - II	Time Value of Money – Concept & Significance; Concept of Interest; Compounding & Discounting Techniques; Determination of present value and future value of cash flows (single, multiple, annuity and perpetuity).	8 LH
Unit - III	Cost of Capital: Concept, Features, Significance, Classification of cost of capital; Factors affecting cost of capital of a firm; Determination of cost of capital – Specific (viz. Debt, Preference, Equity, Retained Earnings) & Weighted Average Cost of Capital; Weighted Marginal Cost of Capital.	10 LH
Unit - IV	Capital Structure: Concept, Components & Factors affecting capital structure of a firm; capital Structure vs Financial Structure; Optimum Capital Structure: Concept & Features; Capital Structure Theories – Net Income, Net Operating Income, Traditional, Modigliani-Miller Approach; Capital Structure Planning Tools: EBIT-EPS Analysis, Financial Break-even Point, Financial Indifference Point.	12 LH
Unit - V	Business risk & Financial risk – Concept; Leverage – Concept & Significance; Types of Leverage – Operating, Financial and Combined; Combined effect of Operating & Financial leverage.	8 LH
Unit - VI	Capital Budgeting: Concept, Significance; Techniques of Assessment – Traditional techniques (Pay-back Method, Average Rate of Return Method) & Discounted Techniques (Discounted Pay-back, Net Present Value, Internal Rate of Return, Terminal Value, Profitability Index); Capital Rationing – Concept.	10 LH
Unit - VII	Working Capital: Meaning, Components, Classification & Factors affecting capital structure of a firm; Working Capital Cycle – Concept, Types, Determination; Estimation of working capital; Working Capital Management: Concept & Classification.	8 LH

Suggested Readings:

1. Financial Management – M. Y. Khan & P. K. Jain; Tata McGraw Hill.
2. Essentials of Financial Management – I. M. Pandey; Vikas Publications.
3. Financial Management – Ravi M. Kishore; Taxmann Publications.
4. Financial Management: Theory, Concepts & Problems – R. P. Rustogi – Taxmann Publications.
5. Financial Management: Theory & Practice – P. Chandra – Tata McGraw Hill.
6. Fundamentals of Financial Management – Chandra Bose; PHI.

BBA (HONS) SEMESTER-V

BBA-5.1: STRATEGIC MANAGEMENT (SM)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Strategy and Strategic Management: Conceptual Issues; Strategic Management process – Levels of Strategy – Vision, Mission and Objectives.	8 LH
Unit - II	Environmental Analysis and Diagnosis: Concept and Issues – Environmental factors – Synthesis of External Factors – Porter's Five-Forces Model.	8 LH
Unit - III	Internal Analysis and Diagnosis: Analysis of Internal Resources and Capabilities – Synthesis of Internal Factors – Core Competence – Value - Chain Analysis – SWOT analysis.	8 LH
Unit - IV	Strategic Options: Alternative Grand Strategies; Stability, Growth, Retrenchment and Combinations – Mergers, Acquisitions and Joint Ventures – Porter's Concept of Generic Strategies and Competitive advantage.	10 LH
Unit - V	Choice of Strategy: Process of Strategic choice – Portfolio Analysis: Conceptual Issues and BCG Matrix – Role of Board of Directors from a Strategic Management Perspective.	8 LH
Unit - VI	Strategy Implementation – Important Issues: Interrelationship between Formulation and Implementation – Important Issues in Strategy Implementation; Resource Allocation; Leadership Implementation – Structural considerations.	10 LH
Unit - VII	Strategy Implementation – Functional Strategies: Marketing, Human Resources, Production / Operations and R & D, Finance / Accounting and other issues: Basic concept; Basic Idea about strategy evaluation.	8 LH

N.B. Case study will be an integral part of the course.

Suggested Readings:

1. Business Policy and Strategic Management – L. R. Jauch and W. F. Glueck; McGraw Hill, New York
2. Strategic Management: Concepts & Cases – Fred R. David; Pearson Education.
3. Strategic Management: Concepts and Experiments – L. W. Rue and P.G. Holland; McGraw – Hill, New York.
4. Concepts in Strategic Management and Business Policy – J. D. Hunger, T. L. Wheelan and K. Rangarajan; Pearson Education.
5. Discourses on strategic Management – D. Roy; Asian Publications.
6. Strategic Management – Francis Cherunilam; Himalaya Publishing House.
7. Business Policy and Strategic Management – Azhar Kazmi; Tata McGraw Hill.

BBA-5.2: OPERATIONS RESEARCH (OR)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction: Historical Development: Definitions of OR; Nature and scope of Study; Phases of OR; Classification of OR models; Methodology of OR.	4 LH
Unit - II	Linear programming: Assumptions, Basic concepts; LP Formulation Graphical Solution – Feasible Region, Optimum Solution, special cases (unbounded solutions, infeasible solution and Alternative optima). Simplex method – maximization case, minimization case.	12 LH
Unit - III	Transportation Problem: Transportation tableau, Mathematical Form, Methods for Finding Initial basic Feasible Solution – North West Corner Rule, Least Cost Method, VAM; Test for Optimality – MODI Method.	8 LH
Unit - IV	Assignment Problem: Mathematical Statement of Problem, Comparison with Transportation Problem; Solution of Assignment Problem – Hungarian Methods.	10 LH
Unit - V	Game Theory: Introduction; Two – person zero – some Games; Games with saddle Point – Pure Strategies; Rules of Dominances.	8 LH
Unit - VI	Decision Theory: Steps in Decision Theory Approach; Types of Decision Making Environments; Decision Making Under Risk – Expected Monetary Value, Expected Opportunity loss; Decision Making Under Uncertainty – Criterion of optimism, Criterion of Pessimism, Laplace Criterion, Criterion on Regret.	8 LH
Unit - VII	Network Analysis (PERT and CPM) : Introduction; Network Construction; Critical Path Analysis – Forward Pass, Backward Pass and Float of an Activity and Event, Critical Path, Estimation of Project Completion Time.	10 LH

Suggested Readings:

1. Operations Research; Theory and Applications – J. K. Sharma; Macmillan.
2. Operation Research – P. K. Gupta and D. S. Hira; S. Chand.
3. Quantitative Technique in Management – N. D. Vhora; Tata McGraw Hill.
4. Operation Research – K. Swarup, P. K. Gupta and M. Mohan; Sultan Chand.

BBA-5.3: MANAGEMENT INFORMATION SYSTEM (MIS)

Unit No.	Syllabus	Lecture Hours(LH)
Unit - I	Introduction – Definition of Data and Information; Differences between Data and Information; Characteristics of Information; Definition of System; Characteristics of System; Definition of Information System; Role of Information Systems at different level, Strategic level.	8 LH
Unit - II	Management Information System and Management Processes – Definition of MIS; Role of MIS in an Organization; Processes of Management; Role of MIS in Planning, Organizing activity, Staffing, Directing and Controlling.	8 LH
Unit - III	Major Information Systems of an Organization –TPS (Transaction processing System), MIS (Management Information System), DSS (Decision Support System), ESS (Executive Support System) – definition, functions, Characteristics and benefits; Distinction between MIS and DSS.	10 LH
Unit - IV	Introductory concepts on Functional Information System viz– Marketing information System (MKIS) Manufacturing System (MFIS), Financial Information System (FIS), Human Resource Information System (HRIS).	8 LH
Unit - V	Introduction to Database Management System – Definition of Database; Problems with Traditional File System; Concept of DBMS, Benefits of DBMS; Applications of DBMS in MIS.	10 LH
Unit - VI	Introduction to Computer Network - definition, benefits, competitive advantage; Technological foundation of Computer Network – Data transmission rate, transmission technology, Network Topology; Types of Network – LAN, WAN, MAN – feature, benefits.	10 LH
Unit - VII	E-Commerce & E-Business – Introduction to E-Business; Models of E-Business – B2B, B2C, C2B and C2C; E-Commerce – definition, features, benefits and limitations; Concept of EDI (Electronic Data Interchange), Electronic Payment System, E-CRM, E-Governance.	6 LH

Suggested Readings:

1. Management Information System – Mahadeo Jaiswal & Monika Mital; OXFORD University Press.
2. Management Information System – W. S. Jawadekar; Tata McGrawHill Publishing Company.
3. Management Information System – Dharminder Kumar & Sangeeta Gupta; EXCEL Book.
4. Management Information System – Kenneth C. Laudon & Jane P. Laudon; Pearson Books.

BBA (HONS) SEMESTER-VI**ELECTIVE – A: ACCOUNTING & FINANCE (AF)****BBA-AF-6.1: COST AND MANAGEMENT ACCOUNTING (CMA)**

Unit No.	Syllabus	Lecture Hours (LH)
Unit – I	Concept, Nature, Scope, Objectives and Functions of Cost Accounting and Management Accounting; Comparison among Cost Accounting, Management Accounting and Financial Accounting; Cost Unit and Cost Centre – Concept, Classification & Difference; Methods and Techniques of Costing; Installation of a Cost Accounting System.	6 LH
Unit – II	Material Control, Planned Purchasing System, Perpetual & Periodic Inventory Systems – Concept & Difference, Bin Card and Stores Ledger – Concept & Difference, Stock Levels – Concept & Determination, Pricing of material issues – FIFO, LIFO, Simple & Weighted Average methods; Selective Material Control Systems – ABC, JIT, VED, FSN; Material losses – Concept and Classification.	10 LH
Unit – III	Definition, Classification, Accounting and Control of Overheads; Allocation, Apportionment and Re-apportionment of Overheads; Determination of Overhead Recovery Rates; Under and Over absorption of Overhead - Concept and Accounting Treatments.	10 LH
Unit – IV	Job Costing–Concept, Features, Applicability and Job Cost Sheet; Contract Costing – Concept, Features, Applicability, Preparation of Contract Account and other related accounts; Determination of Profit or Loss on incomplete contract, Presentation of Contract particulars in the Balance Sheet, Treatment of Retention money, Escalation Clause; Cost Plus Contract–Concept;	10 LH
Unit – V	Process Costing – Concept, Features & Applicability; Preparation of Process Accounts (excluding application of Equivalent Production, Inter Process Profit, Joint Product, By-Product); Process Losses – Concept, Types (viz. Normal & Abnormal), Process Gain – Concept and Accounting Treatment.	8 LH
Unit – VI	Concept of Budget, Budgeting, Budgetary Control; Objectives, Advantages and Limitations of Budget and Budgetary Control; Principal Budget Factor – Concept & Significance; Classification of Budgets; Preparation of Cash Budget and Flexible Budget.	8 LH
Unit – VII	Marginal Cost – Concept; Marginal Costing – Concept and Features; Differences between Marginal Costing and Absorption Costing; Marginal Cost Equation; CVP Analysis – Concept, Assumptions, Computation of Contribution, Profit-Volume Ratio; Break-even Analysis – Computation of Break Even Point & Margin of Safety; Break-even Chart & Contribution Chart.	8 LH

Suggested Readings:

1. Cost Accounting – Saxena, V. K. and Vashist, C.D.; Sultan Chand & Sons.
2. Cost Accounting – Jain, S.P. and Narang, K.L.; Kalyani Publishers.
3. Student's Guide to Cost and Management Accounting – Kishore, R.M.; Taxmann.
4. Cost Accounting: Jawahar Lal; Tata Mc Graw Hill.
5. Principles and Practice of Cost Accounting – Bhattacharyya; PHI.
6. Cost & Management Accounting – Arora, M.N.; Vikas Publishing House.

BBA-AF-6.2: TAXATION (TAX)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Basic Concepts: Direct Tax, Indirect Tax, Union/ Central & State-level Taxes, Assessee, Person, Previous Year, Assessment Year, Income, Sources of Income, Heads of Income, Deductions, Exemptions, Gross Total Income, Total/ Taxable Income, Tax Planning, Tax Evasion, Tax Avoidance.	3 LH
Unit - II	Residential Status of individual - Concept, Significance, Types & Determination; Incidence or Scope of Taxation.	5 LH
Unit - III	Exempted Incomes u/s 10; Agricultural Income - Definition & Instances of agricultural & non-agricultural incomes (by reference to case laws).	4 LH
Unit - IV	Computation of Salaries; Income from House Property; Profits & Gains of Business & Profession [Sec. 28, 32, 37, 40A(3), 43B], Capital Gains (Simple computation of LTCG & STCG) (excluding Exemptions under 54-series); Income from Other Sources [excluding Sec. 2(22)].	24 LH
Unit - V	Deductions under Chapter VI A: Sec. 80A, Sec. 80C, Sec. 80CCC, Sec. 80CCD, Sec. 80CCG, Sec. 80D, Sec. 80DD, Sec. 80DDB, Sec. 80E, Sec. 80EE, Sec. 80G, Sec. 80GG, Sec. 80TTA, Sec. 80U.	12 LH
Unit - VI	Computation of Total Income of individual assessee; Tax Liability of individual assessee - Slab rates, Surcharge, Cess (EC & SHEC), Rebate u/s 87A.	6 LH
Unit - VII	Tax Management: Advance Tax - Concept, Due Dates for payment; TDS - Concept; Return of Income - Concept, Due Dates for submission, Types of returns & Forms; Assessment Procedure - Types of Assessment (Basic Concept only).	6 LH

NB:

- All provisions of Income Tax are to be studied as per the current Assessment Year;
- The provisions of all the chapters are to be studied for Individual assessee only.

Suggested Readings:

1. Students Guide to Income Tax - V. K. Singhania; Taxmann.
2. Systematic Approach to Income Tax - G. Ahuja & R. Gupta; Bharat Law House. .
3. Law & Practice of Direct & Indirect Taxes - C. H. Sengupta, Dey Book Concern.
4. Income Tax with Indirect Tax - S. Mundhra & V. Mundhra; Law Point.

BBA-AF-6.2: TAXATION (TAX)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Basic Concepts: Direct Tax, Indirect Tax, Union/ Central & State-level Taxes, Assessee, Person, Previous Year, Assessment Year, Income, Sources of Income, Heads of Income, Deductions, Exemptions, Gross Total Income, Total/ Taxable Income, Tax Planning, Tax Evasion, Tax Avoidance.	3 LH
Unit - II	Residential Status of individual - Concept, Significance, Types & Determination; Incidence or Scope of Taxation.	5 LH
Unit - III	Exempted Incomes u/s 10; Agricultural Income - Definition & Instances of agricultural & non-agricultural incomes (by reference to case laws).	4 LH
Unit - IV	Computation of Salaries; Income from House Property; Profits & Gains of Business & Profession [Sec. 28, 32, 37, 40A(3), 43B], Capital Gains (Simple computation of LTCG & STCG) (excluding Exemptions under 54-series); Income from Other Sources [excluding Sec. 2(22)].	24 LH
Unit - V	Deductions under Chapter VI A: Sec. 80A, Sec. 80C, Sec. 80CCC, Sec. 80CCD, Sec. 80CCG, Sec. 80D, Sec. 80DD, Sec. 80DDB, Sec. 80E, Sec. 80EE, Sec. 80G, Sec. 80GG, Sec. 80TTA, Sec. 80U.	12 LH
Unit - VI	Computation of Total Income of individual assessee; Tax Liability of individual assessee - Slab rates, Surcharge, Cess (EC & SHEC), Rebate u/s 87A.	6 LH
Unit - VII	Tax Management: Advance Tax - Concept, Due Dates for payment; TDS - Concept; Return of Income - Concept, Due Dates for submission, Types of returns & Forms; Assessment Procedure - Types of Assessment (Basic Concept only).	6 LH

NB:

- All provisions of Income Tax are to be studied as per the current Assessment Year;
- The provisions of all the chapters are to be studied for Individual assessee only.

Suggested Readings:

1. Students Guide to Income Tax - V. K. Singhania; Taxmann.
2. Systematic Approach to Income Tax - G. Ahuja & R. Gupta; Bharat Law House. .
3. Law & Practice of Direct & Indirect Taxes - C. H. Sengupta, Dey Book Concern.
4. Income Tax with Indirect Tax - S. Mundhra & V. Mundhra; Law Point.

BBA- AF-6.3: FINANCIAL MARKET & FINANCIAL STATEMENT ANALYSIS (FMFSA)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Concept, Functions and Components of Financial System; Structure of Financial System; Concept; Nature, Types and Functions of Financial Institutions, Intermediaries and Financial Markets; Money Market and Capital Market Instruments.	8 LH
Unit - II	Concept, Structure, Features & Instruments of Indian Money Market; Concept, Structure and Features of Indian Capital Market; Concept and Functions of Primary Market and Secondary Market and their relationship; Methods of issue of stocks in new issue market; Concept and Types of Stock Exchanges in India; Trading and Settlement; Buying and selling shares; Concept, Participants and Constituents of the Indian Debt Market, Hybrid Debt Instruments.	10 LH
Unit - III	Concept, Conditions, Merits and Demerits of Listing; Concept, Framework, Players of depositories in India; Constituents, Facilities and Benefits of depository system; Physical and dematerialized share trading; Objectives, Functions and Organizations of Securities and Exchange Board of India (SEBI); Concept and Usefulness of stock market indices, Methods of computing the stock indices, Major indices in India.	12 LH
Unit - IV	Financial Statements - Concept, Nature, Purpose, Limitations & Components (with reference to Companies Act, 2013); Financial Statement Analysis - Meaning, Objectives, Steps, Types & Problems encountered in financial statement analysis.	4 LH
Unit - V	Methods of Financial Statement Analysis: Comparative Statement Analysis; Common-size Statement Analysis; Trend Analysis.	6 LH
Unit - VI	Ratio Analysis: Meaning & Classification of accounting ratios (Source-wise and Function-wise); Ratio Analysis - Meaning, Utility & Limitations; Computation of accounting ratios and interpretations thereof.	10 LH
Unit - VII	Cash Flow Statement - Meaning & Purposes; Difference between Cash Book & Cash Flow Statement; Difference between Fund Flow Statement & Cash Flow Statement; Preparation of Cash Flow Statement as per Ind AS-7).	10 LH

Suggested Readings:

1. Indian Financial System - Khan, M.Y.; Tata Mc Graw Hill.
2. Financial Institutions & Markets - L. M. Bhole & J. Mahakud; Tata Mc Graw Hill.
3. Indian Financial System - Pathak, B.V.; Pearson Books.
4. Financial Statement Analysis - Debashish Sur; Excel Books.
5. Financial Statement Analysis & Reporting- P. M. Rao; Prentice Hall of India.
6. Financial Statement Analysis - G. Sinha; Prentice Hall of India.

ELECTIVE – B: MARKETING MANAGEMENT (MM)**BBA-SMM-6.1: SALES & DISTRIBUTION MANAGEMENT (SDM)**

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction to Sales Management, Nature, role and importance, Sales force structure and Size management process. Different techniques of handling customer objections and closing the sales Follow up.	6 LH
Unit - II	Sales Organization: Formal, Informal, horizontal, vertical, centralized, decentralized, geographic, customer, product, combination, organizations. Sales Territory: Size allocation and designing sales territory.	10 LH
Unit - III	Forecasting market demand; Importance, forecasting process. Planning and recruitment of sales force; Job analysis specification, Job description, sources of recruitment, selection of sales person, Sales training; objective, designing training programme.	10 LH
Unit - IV	Sales force Motivation: Nature, Importance, factor's influencing the motivation – of – sales – force. Compensations: Types, compensations plan.	8 LH
Unit - V	Evaluation of sales forces performance: Qualitative and quantitative bases to evaluate Sales force control and budget.	8 LH
Unit - VI	Retail and Whole selling: Retail types, developing and implementing merchandise strategy, strategies in retain outlet. Whole selling Functions, types, marketing trend.	8 LH
Unit - VII	Distributions channel: Importance, types, channel strategy Market Logistic: objective, planning customer oriented inventory management decision, transportation decision.	10 LH

Suggested Readings:

1. Sales and Distribution Management – Tapan Panda and Sachdev; Oxford Publications.
2. Marketing Management – analysis, planning and control; Philip Kotler; Prentice hall of India Ltd.
3. Sales Management: E. M. Johnson, D. L. Kurtz, E. E. Scharuing; McGraw Hill.

BBA-SMM-6.2: PROMOTION MIX (PM)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Marketing Mix and promotion Mix: Integrated Marketing Communication (IMC) – Concept, Developing an IMC plan based on promotional mix of a firm.	7 LH
Unit - II	Overview of Advertising Management: Choosing an advertising agency, advertising planning and research, the roles of advertising accounts, executives. The communication budget.	10 LH
Unit - III	Advertising Design: Advertising theories, advertising appeal, advertising executional frameworks; Creating an advertisement, advertising media selection and types.	10 LH
Unit - IV	Trade and Consumer Sales Promotions: The nature and objectives of trade promotion, types of trade promotion, trade allowances, trade contest, trade incentives, training programme, vendor support programme, promotion, types of consumer promotion; coupons, premiums, contests, sweepstakes, refunds, rebates, sampling, bonus pack, price off.	10 LH
Unit - V	Personal selling: Definition, steps in personal selling process, retain selling, business to business selling, principles of personal selling, personal selling in International market.	8 LH
Unit - VI	Public Relation: Definition, publics on PR, PR tools, jobs of PR executives and PR agency; Sponsorship and event management.	10 LH
Unit - VII	Corporate Image and Brand management: Corporate image component, promoting the desired images and corporate names and logos, Branding: brand equity, extension, co-branding.	10 LH

Suggested Readings:

1. Integrated advertising, promotion and marketing communication, 2nd ed. – B. Donald and K. E. Clow; Prentice Hall, New Delhi.
2. Advertising management – A. A. David and M. G. John; Prentice Hall of India, New Delhi.
3. Advertising and Sales Promotion – Kazmi, M.M.S. and Batra, K.S.; Excel Books, New Delhi
4. Public Relation Today in the Indian Context – Ghosh, Suri; Rupa Publication, Kolkata.

BBA-SMM-6.3: MARKETING OF SERVICES (MS)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introducing Service Marketing: The nature of Services Marketing Introduction, Definition and Characteristics of Services, Classification of Services, The services environment; evolution of services.	8 LH
Unit - II	Segmentation, Targeting and Positioning; Strategic Aspects of Services Marketing, Segment Selection or targeting a few Segments, Positioning a Service in the Marketplace, Targeting Customers and Building Relationships, Importance of Services Marketing in Indian Economy, Growth of service sector in Indian Economy.	8 LH
Unit - III	The Services Marketing Mix: Service Product, Service Products; Bundled with Conventional Products and Standalone, Service Life Cycle, Service Design: A General Framework, Service quality issues and the human dimension in Services. Customer loyalty and profitability.	8 LH
Unit - IV	Service Quality: The Parasuraman, Berry and Zeithami Models, Customization versus Standardization, defects, Failures and Recovery, Service Guarantees, Managing supply and demand. Services theatre and service experience, the gap between expected and perceived service, customers' role in service delivery.	10 LH
Unit - V	Place, Promotion and Pricing issues in Services Marketing Understanding Costs and Developing Pricing Strategies, Communicating and Promoting Services.	8 LH
Unit - VI	People - The Key to a Service Business, Services and the Importance of the People Component, Using People to Differentiate Services, Internal Marketing, Employee Motivation and Implication for Service Delivery.	8 LH
Unit - VII	Physical Evidence, Services Capes Designed for Employees and for Customers. Process - The Customer's Point of View Blueprinting, Managing the Waiting Process, Use of Information Technology (IT) , Offering Greater Choice A Major Service Process: Complaints Management and Service Recovery.	10 LH

Suggested Readings:-

1. Services Marketing - Christopher H. Lovelock and Chatterjee; Pearson Books.
2. Services Marketing - Valarie A. Zeithami, Mary Jo Bitner.
3. Principles of Services Marketing, 4th edition - Palmer, A.; Mc-Graw Hill.
4. Services Marketing - Govind Apte; Oxford Univ. Press.
5. Services Marketing - Rajendra Nargundkar; Tata Mc Graw Hill.

ELECTIVE – C: HUMAN RESOURCE MANAGEMENT (HRM)**BBA–HRM–6.1: INDUSTRIAL RELATIONS AND INDUSTRIAL RELATIONS LAWS (IR & IRL)**

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Industrial Relations: Meaning, Characteristics, Objectives and Factors. Meaning of Industrial relations – Characteristics and objectives of Industrial relations - Factor of Industrial relations Industrial relations Prerequisites for sound industrial relations; industrial relations – Importance of harmonious industrial relations.	8 LH
Unit - II	Industrial Disputes: Concept, Forms, Settlement and Prevention of industrial disputes, Meanings, Concept of industrial dispute and industrial conflicts – Forms of industrial dispute – causes of industrial dispute – Methods for prevention and settlement of industrial dispute.	10 LH
Unit - III	Trade Unionism: Concept, approaches and problems of trade union, Concept, Objectives and factions of trade unions – approach to trade union – Growth and problems of trade union movement in India. Regulations of Trade unions, Industrial Dispute and standing orders: The Trade Unions Act 1926:	5 LH
Unit - V	Workers' Participation in Management: Concept, objective and forms of workers participations in management– Various forms of workers participations in management – New Scheme of workers' participations in management – Prerequisites for workers' participation in management .	10 LH
Unit - VI	The Industrial Dispute Act 1947: Settlement of Industrial disputes; strikes, lockout, gherao – Layoff, retrenchment, closure, discharge, dismissal.	10 LH
Unit - VII	The Industrial Employment (standing orders) Act, 1946 – Concept and nature of Standing Order – Scope and Coverage of the Act – Certification process – its operation and binding effect – Modification and temperance application of Model Standing Orders.	10 LH

Suggested Readings:

1. Industrial Relations and Labour Laws – S. C. Srivastava; Vikas Publishing House Pvt. Ltd., New Delhi, 2007.
2. Industrial Relations: Text and Cases– A. K. Ghosh; Manas Publications, New Delhi.
3. Dynamics of Industrial Relations – C. B. Mamoria et al, New Delhi, 2003.
4. Industrial relations – Emerging Paradigms – B. D. Singh; Excel Books, New Delhi, 2004.
5. Industrial Relations : Concepts and Issues- T. N. Chhabra & R. K. Suri; Dhanpat Rai & Co. (P) Ltd., 2005.

BBA-HRM-6.2: HUMAN RESOURCE DEVELOPMENT (HRD)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Concept, Scope and Significance of Human Resource Development- HRD sub-system - Characteristics of HRD Culture - Types of Organizational Culture - OCTAPACE culture - Meaning, objectives and benefits of quality circles in business organizations.	10 LH
Unit - II	Training: Concept, importance and need for training - Training vs. Development - Issues in identifying training needs - Structure and functions of Training department - Role, Responsibilities and Challenges of Training Managers.	6 LH
Unit - III	Training methods: On the job and Off the job training methods types, importance and application - merits and demerits of each method- Training Evaluation: Basic Issues.	12 LH
Unit - IV	Management Development - Concept and importance, nature and strategies of management development - objectives and need for management development. Management development programmes- types, importance and methods - merits and demerits of each method.	8 LH
Unit - V	Potential Appraisal, Career Planning and Development: Concept and Importance - Potential Appraisal; Issues and Principles -Steps, Advantages and Limitations of Career planning - Career Anchors - Career Development cycles - Career Need Assessment and Opportunities - Experiences in Career planning - Succession Planning.	8 LH
Unit - VI	Performance Management: Conceptual - Difference between Performance Appraisal and Performance Management- Performance Appraisal Methods - Forced Distribution -Paired Comparison - Check List - Critical Incident - Graphic Rating Scale - BARS - MBO - Human Resource Accounting - 360 degree Feedback - Definition & uses of 360 degree feedback - Rationale for 360 degree feedback - Advantage and disadvantage of 360 degree.	8 LH
Unit - VII	Organization Development and change: Conceptual Issues-Model of Planned change-Designing an Intervention Strategy: Issues and Considerations-Types of Interventions: Basic concept of each type of Intervention.	8 LH

Suggested Readings:

1. A handbook of Human Resource Management Practices - Michael Armstrong; Kogan Page.
2. Human Resource Development - P. C. Tripathi; Sultan Chand.
3. Human Resource Management - Biswajeet Pattanayak; Prentice Hall of India.
4. Human Resource Development: Strategic Approaches and Experiences-B. L. Mathur; Arihant Publishers.
5. Human Resource Development: A Value-based Approach - B. R. Madan.
6. Human Resource Development- Jon Werner, Randy DeSimone, South-Western Cengage Learning.The Human Resource Development: The Indian Experience - D.M.Silvera; News India Publications, New Delhi.
7. Recent Experiences in HRD - T.V.Rao & D.F.Pereira; Oxford & IBH, New Delhi.
8. Human Resource Management: Text with Cases, A.K. Ghosh, Manas Publication.

BBA-HRM-6.3: COMPENSATION MANAGEMENT & WAGE LAWS (CM&WL)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Meaning and Concept of Wage and Salary – Concept, Nature, Scope, Objectives, Principles and importance of Wage and Salary Administration – Theories of Wage and Salary.	6 LH
Unit - II	Employee Reward System: Concept, Components, Elements of Employee Reward Factors affecting the Rate of Pay – Process of Wage and Salary Determination, Wage and Salary Structure: Essentials of a sound wage and salary structure – Purpose – Types.	10 LH
Unit - III	Machineries for Wages and Salary Fixation: Basic Idea– Techniques for Fixation of Wage and Salary Levels: (Concept and Basic Elements only) –Job Evaluation: Methods (Basic Idea) and determination wages and salary grades.	8 LH
Unit - IV	Wage Payment System: Time Wage – Piece Wage – Balance Method; Wage Incentives: Meaning – Essentials of a sound incentive Plan – Types of Wage Incentive Plans – Indian Practices.	8 LH
Unit - V	Concept of Minimum wages, Fair Wages, Living Wages, Need Based Wages, Dearness Allowance, Fringe Benefits, Bonus and Executive Compensation.	6 LH
Unit - VI	Legislation and Compensation: The Payment of Wages Act, 1936 – the minimum Wages Act, 1948 – the Equal Remuneration Act, 1976.	12 LH
Unit - VII	Other Legislations: The payment of Bonus Act, 1965 – the Payment of Gratuity Act, 1971 – the Employee’s Provident Funds and Miscellaneous Provisions Act, 1952.	10 LH

Suggested Readings:

1. Employee Rewards: Michael Armstrong; Kogan Page.
2. Reward Management: A Handbook of Salary Administration; Armstrong and Murlis; Kogan Page.
3. Understanding Wage System: A. M. Sarma.
4. R. Henderson; Compensation Management – Rewarding Performance: R. Henderson; Prentice Hall Inc.

ELECTIVE – D: SYSTEMS MANAGEMENT (SM)**BBA-SM-6.1: SYSTEM ANALYSIS AND DESIGN (SAD)**

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction – System concept; Characteristics of a System; Types of a System; System stakeholders – System Owner, System User – Internal system user and External System user, System Designer, System Analyst; Jobs of System analyst.	6 LH
Unit - II	System Development Process – Introduction; Capability Maturity Model; System Life, Cycle versus Development Methodology; Principles of System Development; SDLC – problem definition, Feasibility Study.	8 LH
Unit - III	System analysis, System design, System construction, Implementation, Post Implementation review, System maintenance; System Development Strategies – Model driven development strategy and Rapid Application development strategy.	10 LH
Unit - IV	System Analysis – System analysis – meaning, objective; Need for system analysis; System analysis approaches - Model driven analysis; Structured analysis.	6 LH
Unit - V	Data Modeling and Analysis – Entity – relationship Data Modeling – Entity, Attribute, Relationship. Type of Relationship, Cardinality ; Draw E-R Diagram.	10 LH
Unit - VI	Process Modeling – Definition of System Modeling; Differentiate Logical and Physical System Model; DFD- DFD symbols, process, data store, external entities, dataflow; Describing a System by DFDs; Logical Vs Physical function of a System; Converting physical DFD to logical DFD; Draw DFD of a System.	10 LH
Unit - VII	System Design – Definition; Objectives; Steps of System Design – Output design, Input design, Process design, Data specification, Procedure design; Detailed design and implementation.	10 LH

Suggested Readings:

1. System Analysis and Design Method – Jeffrey L. Whitten & Lonnie D. Bentley; Tata Mc Graw Hill.
2. System Analysis and Design – I.T.Hawryszkiewycz; PHI
3. Analysis and Design of Systems – James A. Senn; Tata Mc Graw Hill.
4. System Analysis and Design – E. M. Awad.
5. System Analysis and Design – Kendall; Pearson Education.

BBA-SM-3.7: DECISION SUPPORT SYSTEM (DSS)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Decision and Decision Making – Decision making concept; Decision methods, Tools and Procedures; Rational Decision making; Problems in making rational decision; Decision making system; Types of decision; Nature of decision.	8 LH
Unit - II	Laws of requisite variety; Phases of decision making process (Simon's Model) – Intelligence Phase – Problem identification, Classification, Decomposition and Ownership.	6 LH
Unit - III	Design Phase – Modeling, Quantitative Models – Component; Structure; Principle of choice criterion, Normative Models, Descriptive Models, Developing Alternatives, Predicting Outcomes, Measuring Outcomes and Scenarios; Choice Phase – Search Approaches – Analytical approach, Blind & Heuristic approach, Evaluation – Sensitivity Analysis and What – If Analysis; Organizational Decision Making Concept.	12 LH
Unit - IV	Decision Support System (DSS) – What is DSS; DSS characteristics; DSS Classifications; Components of DSS – Database Management System – Model Base Management System – Model base, Modeling Language, Model execution & integration.	10 LH
Unit - V	Static and Dynamic DSS Models; Examples of Behavioral Models, Management Science Models, Project Planning and Control Models, Operations Research Models and Inventory Control Models; User Interface Subsystem; DSS and Web Connection.	10 LH
Unit - VI	Group Decision Support System (GDSS) – Concept of Group Decision Making; Definition of GDSS; Tools, Advantages and Uses of GDSS.	6 LH
Unit - VII	Knowledge Base Expert System (KBES) – Concept of Knowledge management; Knowledge Types and Components; Cyclic Model of Knowledge Management. Concept and Definition of Artificial Intelligence (AI), Differences between AI and Natural Intelligence.	8 LH

Suggested Readings:

1. Decision Support System and Intelligent System – Efraim Turban and Jay E. Aronson.
2. Management Information System – W. S. Jawadekar.
3. Decision Support – M. W. Davis.
4. Decision Support and Expert System – E. Turban.
5. Decision Support System – R. Jayashankar.

BBA-SM-6.3: DATABASE MANAGEMENT SYSTEM (DBMS)

Unit No.	Syllabus	Lecture Hours (LH)
Unit - I	Introduction – Definition of Database; Advantages of Database Management Approach; Data Models and its categories, Schema, Instances and Database State; Three-schema Architecture of DBMS- Physical, Logical and Viewer Level; Data Independence.	8 LH
Unit - II	DBMS Languages – DDL, DML, DCL; DBMS Interfaces; Centralized DBMS Architecture; Client / Server Architecture – Two tire Architecture, Three tire Architecture for Web Applications; Classifications of DBMS.	8 LH
Unit - III	Relational model: Concept and constraints – Relational Model Concept, Domain, Attributes, Tuples and Relations; Characteristics of Relation; Relational Model notations; Relational Model Constraints and its categories; Schema based constraints – Domain constraints, key constraints; Constraints on Null Value, Integrity constraints and Referential Integrity constraints.	8 LH
Unit - IV	Relational Algebra – Selection, Projection, Union, Intersection, Minus and Cartesian Product and Division algebraic operations; Join; Variation of join – Equi -join, Natural Join; Examples of queries in Relational Algebra.	8 LH
Unit - V	Structured Query Language (SQL) – Schema Definition, Basic constraints and Queries; DATA DEFINITION – Schema and catalog Concept; CREATE TABLE command; Data types and Domains in SQL; Specifying Basic Constraints – Attributes constraints and Attribute Default, Key and Referential Integrity constraints, Constraints on tuple using CHECK; Schema change; Command DROP and ALTER command. Basic queries in SQL using SELECT – FROM-WHERE Structure; Data Manipulation Command – INSERT, UPDATE, DELETE command.	12 LH
Unit - VI	Operators and Functions – Arithmetic Operators; Comparison Operators LIKE, NOT LIKE, BETWEEN, NOT BETWEEN, Logical Operators; Set Operators – UNION, UNION ALL, INTERSECTION, MINUS, Functions – DATE Functions, Numeric Functions, Character Functions, Conversion Functions; GROUP BY and HAVING Clauses in SQL.	8 LH
Unit - VII	Join and Sub-Queries – Simple Join, Self Join, Outer Join; Usage of Sub-Queries – Nested Queries, Tuple and Set / Multi-Set Comparisons, Co-related Nested Queries.	8 LH

Suggested Readings:

1. Fundamentals of Database Systems : Elmasri, Navathe, Somayajulu, Gupta
2. Introductions to Database Systems – C. J. Date.
3. Database Management Systems – A. K. Majumder & P. Bhattacharya
4. Database Management Systems – Korth & Sudarshan.
5. Fundamentals of SQL – Evan Bayross.

BBA-6.4: PROJECT STUDY (PS)

A student will have to undertake project study (PS) in any industrial / business house and submit a report based on the PS in the 6th semester. The project study (PS) will be divided into two components. (A) Project Report – 70 marks, (B) Project Viva – 30 marks. The final year students will have to appear before a board of examiners duly constituted by the University for the Project Viva of 30 marks.

BBA-6.5: GRAND VIVA (GV)

The grand viva voce of 100 marks will be based on the entire curriculum of BBA programme. The final year students will have to appear before a board of examiners duly constituted by the University for the grand viva of 100 marks.
