



Hirachand Nemchand College of Commerce (Autonomous), Solapur

Dept. of Management Studies

(Affiliated to P. A. H. Solapur University, Solapur)



B. B. A. - III SYLLABUS SEMESTER V & VI

CBCS PATTERN: w. e. from June 2023-2024

B. B. A. Semester - V				
	Subject Code	Subject	Credit	Marks (ESE+ISE)
1	21UBACS501	Marketing Management-I	4.00	50 (40+10)
2	21UBACS502	Financial Management-I	4.00	50 (40+10)
3	21UBACS503	Human Resource Management-I	4.00	50 (40+10)
4	21UBACS504	Production Management-I	4.00	50 (40+10)
5	21UBAPS505	Project Work	4.00	50 (30+20)
6	21UBAES501	Cost and Management Accounting -I	4.00	50 (40+10)
7	21UBAES502	Retailing Management-I	4.00	50 (40+10)
		TOTAL :	24.00	300
B. B. A. Semester - VI				
	Subject Code	Subject	Credit	Marks (ESE+ISE)
1	21UBACS601	Marketing Management-II	4.00	50 (40+10)
2	21UBACS602	Financial Management-II	4.00	50 (40+10)
3	21UBACS603	Human Resource Management-II	4.00	50 (40+10)
4	21UBACS604	Production Management-II	4.00	50 (40+10)
5	21UBAPS605	Taxation	4.00	50 (30+20)
6	21UBAES601	Cost & Management Accounting-II	4.00	50 (40+10)
7	21UBAES602	Retailing Management-II	4.00	50 (40+10)
		Certificate Course in Share Market Trading	0.00	50 (40+10)*
		TOTAL :	24.00	300

ESE= End Semester Evaluation, ISE= In Semester Evaluation, * Not included in Total Marks

Semester : V	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS501	Marketing Management- I	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	<ol style="list-style-type: none"> 1. To develop understanding regarding basic Marketing concepts. 2. To impart the basic understanding of Segmentation & Consumer behaviour factors & marketing strategies. 3. To build marketing skills among the students. 					
Course Outcomes	<ol style="list-style-type: none"> 1. Understanding of fundamental concepts of marketing 2. Improved knowledge of various marketing strategies 3. Gain knowledge of emerging trends in marketing 					
Module 1	Marketing Management & Marketing Environment					
	Definition of Marketing & Marketing Management, Core concepts of Marketing, Importance of Marketing, Marketing Orientations/ Concepts, Distinction between Marketing and Selling, Concept of Marketing Environment, Major Macro-environmental Forces of Marketing Environment					
Module 2	Consumer Behaviour					
	Introduction & Definition, Concepts – Buyer, Consumer, Customer, Meaning of Consumer Behaviour, Factors Influencing Consumer Behaviour, Buying Decision Making Process, Use Technology in studying consumer behavior patterns.					
Module 3	Market Segmentation					
	Introduction & Definition, Bases for Market Segmentation, Benefits of Market Segmentation, Requirements of effective segmentation, Market Targeting, Market Positioning- Product & Service Differentiation, Developing positioning strategy					
Module 4	Marketing Mix					
	Introduction & Definition of Marketing Mix, Elements (7Ps) - Product, Price, Place, Promotion, Place, People, Physical Evidence					
Module 5	Emerging Trends in Marketing					
	E- Marketing, Network Marketing, Green Marketing, Social Marketing, Relationship marketing, Data Analytics in marketing, Digital Marketing: Social Media Marketing, SEO, Content Marketing					
Recommended Books	<ol style="list-style-type: none"> 1. Marketing Management (Analysis, Planning, Implementation and Control) – Philip Kotler (9th Edition)- Published by Prentice Hall 2. Marketing Management (Kotler, Keller, Koshy, Jha) – A South Asian Perspective- Pearson Prentice Hall 3. Marketing Management – Rajan Saxena- (2nd Edition)- Tata McGraw Hill 4. Marketing Management – S.A. Sherlekar (13th Edition) – Himalaya Publication 					

Semester : V	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS502	Financial Management-I	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	1. To remember the basic concepts of financial management. 2. To revise and develop concept of financial plan. 3. To understand different techniques for capital budgeting.					
Course Outcomes	<ul style="list-style-type: none"> Students will be able to demonstrate knowledge and understanding of alternative capital budgeting techniques and the ability to evaluate investment projects using these techniques. Students will be able to exhibit knowledge and understanding of cost of capital and capital structure and ability to estimate weighted average cost of capital for investment appraisal. 					
Module 1	Introduction to Financial Management					
Meaning and Objectives of Financial management, Objectives of Financial Management, Financial Decision making, Functions of finance manager.						
Module 2	Financial Plan					
Importance of Financial Plan, Steps in Financial Planning, Principles for formulating financial plan, Limitations of financial plan.						
Module 3	Capital structure and Cost of Capital					
Meaning and factors affecting capital structure. Meaning of cost of capital, concepts of cost of capital- Specific and composite cost, implicit and Explicit cost. Calculation of cost of debt, equity, preference shares and composite cost of capital.						
Module 4	Capital Budgeting					
Meaning and Importance of Capital Budgeting. Capital Budgeting techniques – Payback period, ARR and NPV. (Practical Problems)						
Module 5	Management of Cash					
Meaning and objectives of cash management, Preparation of cash budget.						
Recommended Books	1. Financial Management – M. Y. Khan and P. K. Jain – Tata McGraw Hill 2. Financial Management – P. V. Kulkarni and B. G. Satyaprasad– Himalaya Publishing House 3. Basics Financial Management – Dr. Satish M. Inamdar - Himalaya Publishing House 4. Financial Management –Dr. P. C. Tulsian – S. Chand & Company Ltd.					

Semester : V	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS503	Human Resource Management-I	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	1. To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations. 2. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources. 3. To develop relevant skills necessary for application in HR related issues. 4. To enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.					
Course Outcomes	CO1. To develop an understanding about the functions of HRM. CO2. To distinguish between Recruitment and Selection. CO3. To relate the various stages in Training cycle. CO4. To develop an understanding about basics of compensation management and Performance appraisal. CO5. To discuss about managing employee relations.					
Module 1	Human Resource Management					
Meaning and Definition; Scope; Functions of Human Resource Management; Role of HR Manager and Qualities of HR Manager; Challenges faced by HRM.						
Module 2	Job Analysis, Design and Human Resource Planning					
Concept of Job Analysis; Aspects of Job Analysis: Job Description and Job specification; Methods of collecting Job Data; Concept of Job Design and Methods of Job Design; Meaning, Definition of HRP; Factors affecting HRP; HRP at different level; Process of HRP.						
Module 3	Recruitment					
Meaning and Definition; Factors affecting Recruitment; Process of Recruitment; Sources of Recruitment-Internal, External & Modern.						
Module 4	Selection					
Meaning and definition; Factors affecting selection decision; Process of selection; Concept of Placement and Induction						
Module 5	Training and Development					
Meaning, Definition and Need of Training; Steps in Training and Training Methods; Management Development- Concept, Methods of Management Development						
Recommended Books	1. Human Resource Management–K. Aswathappa – McGraw Hill– Sixth Edition 2. Essentials of Human Resource Management and Industrial Relations– Subba Rao–Himalaya Publishing 3. Human Resource Management–Dr. S S Khanka–S Chand–First Edition 4. Human Resource Management–Biswajeet Pattanayak–Prentice Hall of India					

Semester : V	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS504	Production Management-I	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	The course aims at developing knowledge about various steps of product, design, development, plant location, storage, production planning and control.					
Course Outcomes	<p>After completion of the course, the students shall be able to:</p> <p>CO1: Understand ever growing importance of Production and Operations management in uncertain business environment.</p> <p>CO2: Gain an in-depth understanding of resource utilization of an organization.</p> <p>CO3: Appreciate the unique challenges faced by firms in services and manufacturing.</p> <p>CO4: Understand the subject as a crucial part of functional management.</p> <p>CO5: Develop skills to operate competitively in the current business scenario.</p>					
Module 1	Introduction to Production Management					
Meaning, Nature and Scope of Production Management, Objectives & Characteristics, Decision making in production management: Strategic, Operating and Control, Recent trends in production management						
Module 2	Product Design & Product Development					
<p>Product Design – Objectives, Factors influencing Product Design, Characteristics of Good Product Design & Approaches to Product Design,</p> <p>Process Planning and Selection & Decisions – Defining Process, Process Planning and Selection, Major Process Decisions</p> <p>Product Development – Stages and Techniques of Product Development, Factors Responsible for Product Development</p>						
Module 3	Production System & Production Technology					
<p>Classification of Production System: Intermittent & Its Types, Continuous & Its Types, Meaning & Classification of Production Technology, Choice of Technology- AI, CIM, CAD, CAM, FMS, Robotics, Office Technology, Service Industries</p>						
Module 4	Plant Location					
<p>Need for & Steps in Selection of Location, Factors affecting Plant Location-Primary & Secondary Factors, Selection of Site (Urban, Rural & Suburban),</p> <p>Recent Trends in the Location of Industries</p>						

Module 5	Plant Layout
<p>Meaning, Objectives & Principles of an Ideal Plant Layout</p> <p>Types of Plant Layout-Process, Product, Fixed Position, Cellular, Hybrid and Service Facility, Factors Influencing Plant Layout, Importance of Plant Layout</p> <p>Material Flow System-Horizontal & Vertical Flow System</p>	
Recommended Books	<ol style="list-style-type: none"> 1. Production Management – K. Ashwathappa, Himalaya Publishing House. 2. Production & Operation Management- S. A. Chunawala & D. R. Patel, Himalaya Publishing House



Semester : V		Semester Exam			L/W*	Credits
Code: 21UBACS505	Project Work	ESE*	ISE*	Total		
Subject Title			30	20	50	4
Course Objectives	To expose the BBA students to practical application of theoretical concepts, which they have learnt during the BBA course.					
Course Outcomes	<p>CO1: In a specialization domain of his / her choice, student will be able to choose an appropriate topic for study and will be able to clearly formulate & state a research problem</p> <p>CO2: For a selected research topic, student will be able to compile the relevant literature and frame hypotheses for research as applicable</p> <p>CO3: For a selected research topic, student will be able to plan a research design including the sampling, observational, statistical and operational designs if any</p> <p>CO4: For a selected research topic, student will be able to compile relevant data, interpret & analyze it and test the hypotheses wherever applicable</p> <p>CO5: Based on the analysis and interpretation of the data collected, student will be able to arrive at logical conclusions and propose suitable recommendations on the research problem</p> <p>CO6: Student will be able to create a logically coherent project report and will be able to defend his / her work in front of a panel of examiners</p>					
<ul style="list-style-type: none"> • Student should decide the topic for the project under the guidance of a teacher in the first month of the academic year of B.B.A.-III. • The student will have the following options for selecting the project: Field Work, Library Work, and Placement with an Organization. • Student can carry out the project work after college hours, holidays. • The student should take regular guidance from the teacher while carrying out project work. • The project should be ready at the end of fifth semester. <p>The guidelines for the project report are as follows –</p> <p>Declaration from the student that his research work is not copied from any other existing reports.</p> <p>Certificate of the guide: The guide should certify that the research work is original and completed satisfactorily under this guidance.</p> <p>Those students who are doing their project work in an organisation, they should attach inter-ship certificate for project work.</p>						
<p>The Chapter Scheme for the Project Report will be as follows:</p> <p>Chapter-1: Introduction to the Study</p> <ul style="list-style-type: none"> • Introduction • Objectives and Importance of the Study • Scope and Limitations of the Study • Research Methodology 						

Chapter-2: Introduction to the Organization

- Introduction to the Industry
- Brief History of the Organization
- Subsidiaries, Associates of the Company
- Organization Structure/ Departments
- Manufacturing Process
- Important Statistical Information
- Future Prospects

If the student is completing a project in an organization, the above Chapter scheme can be used in case of other students. The detailed information relating to the topic may be included under this Chapter.

Chapter- 3: Theoretical Background

Basic Concepts, Necessary theoretical inputs may be added to support the research work.

Chapter-4: Data Analysis and Interpretation

Chapter-5: Findings and Observations

Chapter-6: Suggestions and Conclusions

Appendix

Bibliography

The above guidelines are not a prescription for writing the project report but can be used as a milestone, while writing the project report. The guide has every discretion to change the Chapter as per requirements.

Instructions:

- There should be a proper linkage between Objectives, Data and Interpretation, Findings and Suggestions. Header and Footer on project report pages shall consist of University name and Institute/College name, respectively. No Other Information should be included in the Header and Footer.
- Color ink should not be used for text.
- Page numbers are compulsory.
- Project Report will be assessed by the internal teacher out of 20 marks and there will be a viva-voce examination carrying 30 marks.
- University / College will appoint viva-voce committee, consisting of 2 members, one member being external and one member being internal.
- The viva-voce will be conducted before the annual examination. The Chairman has to submit viva-voce marks to the University immediately after the viva-voce.
- The student should defend his project work before the viva-voce Committee. If any student fails in his viva-voce examination, the viva-voce committee should submit the reasons in writing to the University.

Semester : V	Elective	Semester Exam			L/W*	Credits
Code: 21UBAES501	Cost and Management Accounting-I	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	<ol style="list-style-type: none"> 1. For Students, It helps in developing the concepts of optimum utilization of available resources. 2. For the Management of an organization, it is critical discipline as the information collected and presented to management is based on cost and management accounting techniques which in turns helps the management to solve not only specific difficulties but also guides them in decision making 					
Course Outcomes	<p>On completion of this course, the student should be able to</p> <ul style="list-style-type: none"> • Define basic terms and techniques of cost and Management Accounting. • Identify of cost. Calculate cost, profit & sales value. • Understand to select new business activities. 					
Module 1	Introduction to Cost & Management Accounting					
Introduction & Scope, Management Accounting Principles, Utility of Management Accounting Limitation of Management Accounting, Distinguish between Management Accounting and Financial Accounting , Distinguish between Cost Accounting and Management Accounting						
Module 2	CVP Analysis					
Meaning of CVP Analysis, Advantages of CVP Analysis, Break Even Analysis, Problems on decision making under CVP Analysis						
Module 3	Job Costing					
Introduction & Meaning, Features of Job Costing, Advantages of Job Costing, Ascertainment of Cost (Problems)						
Module 4	Contract Costing					
Meaning and Features of Contract Costing, Distinction between Job Costing and Contract Costing, Types of Contract, Preparation of Contract Account, Escalation Clause						
Module 5	Operating Costing					
Meaning and its Application, Procedure to calculate Operating cost, Problems on transportation Services						
Recommended Books	<ol style="list-style-type: none"> 1. Cost Accounting: Methods and Practice By B. K. Bhar 2. Cost Accounting:–Problems and Solutions By Khanna, Pandey 3. Management Accounting: By Maheshwari S. N. 4. Cost Accounting: By Maheshwari S. N. 5. Cost Accounting: By Jain and Narang 6. Cost Accounting: By Mittal D K, Lua Mittal 7. Cost Accounting : By N. K. Prasad 8. Cost Accounting: By V.K. Saxena and C.D. Vashist 					

Semester : V	Elective	Semester Exam			L/W*	Credits
Code: 21UBAES502	Retailing Management-I	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	<ol style="list-style-type: none"> 1. To develop understanding regarding Retailing Management concepts. 2. To impart the basic understanding of Retail Strategy. 3. To build skills among the students about setting up retail store. 					
Course Outcomes	<ul style="list-style-type: none"> • Understanding of fundamental concepts of retailing management • Improved Planning & Decision Making skills in retail industry • Gain knowledge of different steps of retail store set up 					
Module 1	Retailing					
Meaning, Definition- Retailing, Retailing Management, Functions of Retailer, Retail Strategy Process and its steps, Indian Retail Industry Scenario in Current Year						
Module 2	Retail Formats					
Concept of Organised & Unorganised Retail, Types of Retailing- Store and Non- Store Retailing, Different Retail Formats- Convenience Store, Supermarket, Discount Stores, Hypermarket, etc. Retail Franchising- Concept, Types, Advantages & Disadvantages						
Module 3	Retail Store Location					
Introduction, Types of Retail Locations, Factors affecting Location Decisions, Steps involved in choosing retail location						
Module 4	Store Design					
Concept, Principles of Store Design, Elements of Store Design- Interior and Exterior Store Design, Concept of Store Layout, Types of Store Layout, Visual Merchandising- Concept & Tools						
Module 5	Shopping Mall Management					
Introduction, Growth of retail malls in India, Factors to be considered before setting mall, Stages in Mall development process, Key aspects in Mall Management, Future prospects of malls						
Recommended Books	<ol style="list-style-type: none"> 1. Retailing Management – by Swapna Pradhan (5th Edi.) – TMH 2. Retail Management– by Suja Nair – Himalaya Publication 3. Retail Management – Gibson G. Vedamani - (3rd Edition) JAICO Publication 4. Retail Management – Dr. Harjit Singh – S. Chand & Co. Ltd. 					

Semester : VI	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS601	Marketing Management-II	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	1. To develop understanding regarding marketing mix basics. 2. To impart the detailed understanding of every element of marketing mix. 3. To build planning & decision making skills of marketing mix among the students.					
Course Outcomes	<ul style="list-style-type: none"> • Understanding of fundamental concepts of marketing mix • Ability to plan and take decisions related to marketing strategy 					
Module 1	Product Decisions					
Meaning& Definition, levels of product, Product Mix Decisions, Product Line Decisions, Individual product decisions- Branding, Packaging and Labeling. Product Life Cycle- Stages and Strategies						
Module 2	Pricing & Place Decisions					
Price: Meaning, Methods of Pricing, Factors affecting Product Pricing Decisions Place: Meaning, Meaning of Marketing Channels, Channel Functions, Flows, levels, Market Logistics, - Order Processing, Warehousing, Inventory and Transportation						
Module 3	Promotion Decisions					
Meaning, Steps in Promotion Mix, Tools/ Elements of Promotion Mix- Advertising, Sales Promotion, Personal Selling, Direct Marketing and Public Relations.						
Module 4	People & Process Decisions					
<i>People:</i> Introduction, Types of Service Personnel- Contact and Support, Development of Employees, <i>Process:</i> Introduction, Classification of Service Operating System, Service Flowcharting & Blueprint, Designing Service Process						
Module 5	Physical Evidence					
Introduction, Physical Facilities- Essential and Peripheral Evidence. Physical Environment- Ambience, Space, Decor. Social Setting- Employee Appearance.						
Recommended Books	1. Marketing Management (Analysis, Planning, Implementation and Control) – Philip Kotler (9th Edition)- Published by Prentice Hall 2. Marketing Management (Kotler, Keller, Koshy, Jha) – A South Asian Perspective- Pearson Prentice Hall 3. Marketing Management – Rajan Saxena- (2nd Edition)- Tata McGraw Hill 4. Service Marketing – Vasanti Venugopal & Raghu V.N. – Himalaya pub.					

Semester : VI	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS602	Financial Management-II	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	1. To analyse various financial statements. 2. To understand the functioning of Stock Exchange 3. To understand the need and importance of working capital in business.					
Course Outcomes	<ul style="list-style-type: none"> Students will able to calculate and interpret various ratios from financial statements. Demonstrate knowledge and understanding of various sources of short term and long term finance. 					
Module 1	Financial Market					
Money Market: Concept and features of Money Market. Capital Market: Concept and features of Capital Market, Primary Market and Secondary Market. Functions of Stock Market, Introduction BSE and NSE, Introduction to the concept of Crypto Currency						
Module 2	Sources of Finance					
Long term sources: Equity shares, preference shares, debentures and term loans. Short term sources: Trade Credit, Bank Overdraft, Cash credit, Public Deposit.						
Module 3	Dividend Decisions					
Meaning of Dividend Decision, Concept of Dividend and Retained Earnings, Dividend policy – Factors determining dividend policy, choosing the dividend policy, forms of dividend payment.						
Module 4	Working Capital Management					
Meaning, Importance and Need of Working Capital Management. Determinants of Working Capital Management. Calculation of Working Capital Requirement.						
Module 5	Ratio Analysis					
Meaning of Ratios, Types of Ratios: Liquidity ratios, Turnover Ratios, Solvency ratios, Profitability Ratios. Importance and Limitations of Ratios. Calculation of ratios from Balance Sheet and Profit and Loss Account and Preparing Balance Sheet from Ratios.						
Recommended Books	1. Financial Management – M. Y. Khan and P. K. Jain – Tata McGraw Hill 2. Financial Management – P. V. Kulkarni and B. G. Satyaprasad Himalaya Publishing House 3. Basics Financial Management – Dr. Satish M. Inamdar - Himalaya Publishing House 4. Financial Management –Dr. P. C. Tulsian – S. Chand & Company Ltd.					

Semester : VI	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS603	Human Resource Management-II	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	1. To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations. 2. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources. 3. To develop relevant skills necessary for application in HR related issues. 4. To enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.					
Course Outcomes	CO1: To develop the understanding of the concept of human resource management and to understand its relevance in organizations. CO2: To develop necessary skill set for application of various HR issues. CO3: To analyse the strategic issues and strategies required to select and develop manpower resources. CO4: To integrate the knowledge of HR concepts to take correct business decisions.					
Module 1	Compensation Management					
Concept and Importance of Compensation; Components of Remuneration; Factors affecting Wage and Salary levels; Types of Wages–Living, Minimum and Fair Wages; Concept of Incentives and Fringe Benefits.						
Module 2	Performance Appraisal and Career Planning					
Concept; Methods of Performance Appraisal: Traditional and Modern; 360 Degree Performance Appraisal; Advantages and Disadvantages of Performance Appraisal; Employee Retention Concept of Career; Career Planning; Career Stages; Succession Planning.						
Module 3	Internal Mobility and Employee Separation					
Internal Mobility: Concept and Need; Promotion: Concept, Types and bases of Promotion; Transfers: Concept and Types of Transfer; Demotion: Concept and Reasons of Demotions; Employee Separation: Concept; Forms of separation Retirement, Voluntary Retirement Scheme, Resignation, Layoff, Retrenchment and Dismissal.						
Module 4	Employee Health and Safety					
Concept of Health; Occupational Hazards and Diseases, Protection against Hazards; Industrial Accident: Types and Causes of Accidents; Concept of Safety, Safety Measures, Factories Act of 1948 Safety Provisions.						

Module 5	Recent Trends in HRM
<p>Virtual Organization: Concept, Types, Advantages and Disadvantages; Dual Career Groups; Flexi Time and Work;</p> <p>Green HRM: Concept, Importance and Applications or Practices of GHRM;</p> <p>E-HRM: concept, Advantages, Disadvantages and Applications;</p> <p>Talent Management: Concept, Benefits and Principles</p>	
Recommended Books	<ol style="list-style-type: none"> 1. Human Resource Management–K Aswathappa–McGraw Hill–Sixth Edition 2. Essentials of Human Resource Management and Industrial Relations: Subba Rao –HPH- Third edition 3. Human Resource Management: Dr S S Khanka–S Chand-First Edition 4. Human Resource Management: Biswajeet Pattanayak–Prentice Hall of India- Third edition 5. Human Relations and Organizational Behavior–R S Dwivedi–Oxford and IBH Publishing Co.-Fifth Edition



Semester : VI	Hard Core	Semester Exam			L/W*	Credits
Code: 21UBACS604	Production Management-II	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	The course aims at developing knowledge about various steps of product, design, development, plant location, storage, production planning and control.					
Course Outcomes	After completion of the course, the students shall be able to: CO1: Understand ever growing importance of Production and Operations management in uncertain business environment. CO2: Gain an in-depth understanding of resource utilization of an organization. CO3: Appreciate the unique challenges faced by firms in services and manufacturing. CO4: Understand the subject as a crucial part of functional management. CO5: Develop skills to operate competitively in the current business scenario.					
Module 1	Production Planning & Control					
Meaning, Objectives, Levels and Functions of Production Planning, Meaning, Objectives, Functions of Production Control, Importance & Limitations of Production Planning & Control, Scope of Production Planning & Control						
Module 2	Maintenance Management					
Meaning, Importance, Objectives of Plant Maintenance, Classifications of Maintenance, Planning & Scheduling of Maintenance, Total Productive Maintenance: Guiding Principles & 8 Pillars of TPM Programme						
Module 3	Purchasing and Materials Management					
Purchasing –Meaning, Importance, Principles, Objectives Materials Management- Meaning, Importance, Objectives of Material Management Meaning, Objectives & Principles of Material Handling, Types of Material Handling Equipment, Factors affecting the selection of Material Handling Equipments						
Module 4	Stores and Inspection					
Stores- Functions of Stores and Types of Stores Layout, Storage System, Classification & Codification & Principles, Inspection- Meaning, Nature and Objectives, Scope						
Module 5	Inventory Management					
Meaning, Importance, Objectives of Inventory Management, Functions of Inventory, Inventory Costs & Inventory Control Techniques, Various Stock Level -Minimum Stock Level, Maximum Stock Level, Reorder Stock Level, Average Stock Level, Danger Stock Levels						
Recommended Books	1. Production Management – K. Ashwathappa, Himalaya Publishing House. 2. Production & Operation Management- S. A. Chunawala& D. R. Patel, Himalaya Publishing House					

Semester : VI		Semester Exam			L/W*	Credits
Code: 21UBACS605	Taxation (Direct and Indirect Taxes)	ESE*	ISE*	Total		
Subject Title			30	20	50	4
Course Objectives	1. It helps in developing the concepts of Taxation. 2. To understand the Tax Structure. 3. To understand the Taxable event, Taxability.					
Course Outcomes	On completion of this course, the student should be able to <ul style="list-style-type: none"> • Define basic terms of Taxation. • Differentiate between Direct and Indirect Taxation. • Understand to select new business activities. 					
PART-A	Direct Taxation					
Module 1	Important Definitions					
Introduction, Important Definition under Income Tax Act, 1961						
Module 2	Residential Status					
Meaning, Conditions Applicable for determining Residential Status, Problems						
Module 3	Computation of Total Taxable Income of Individuals.					
Introduction & Meaning, Income from Salary, Income from House Property, Income from Business Profession, Introduction to Capital gains and Income from Other Sources						

PART-B	Indirect Tax (GST)					
Module 4	Introduction to GST					
Basic Concepts, Threshold for Registration-Regular Tax Payer, Composition Tax Payer-Casual Taxable Person, Scope of Supply, Non -Taxable Supply, Non GST Supply						
Module 5	GST Forms and Returns					
Meaning and its Application, Types of Forms, Types of Returns						
Recommended Books	1. V.K. Singhania 2. P.M. Herekar 3. Indirect Taxation- By Yogendra Bangar & Vandana Bangar					

Semester : VI	Elective	Semester Exam			L/W*	Credit s
Code: 21UBAES601	Cost and Management Accounting-II	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	1. For Students, It helps in developing the concepts of optimum utilization of available resources. 2. For the Management of an organization, it is critical discipline as the information collected and presented to management is based on cost and management accounting techniques which in turns helps the management to solve not only specific difficulties but also guides them in decision making.					
Course Outcomes	On completion of this course, the student should be able to <ul style="list-style-type: none"> • Define basic terms and techniques of cost and Management Accounting. • Identify of cost. Calculate cost, profit & sales value. • Understand to select new business activities. 					
Module 1	Process Costing					
General Principles of Process Costing, Distinction between Job Costing and Process Costing Application of Process Costing, Advantages and Limitation of Process Costing Process Losses, Inter Process Profit, Preparation of Process Accounts.						
Module 2	Joint Product & By Product					
Meaning and features of Joint Products and By Products, Accounting for Joint Products, Distinction between Joint Products and By Products, Methods of Apportionment of Joint Cost (Problems)						
Module 3	ABC Costing & Target Costing					
Need & Importance of ABC, Characteristics of ABC, How to develop ABC System, Categories in ABC Costing, Suitability of ABC, Benefits of implementing ABC, Origin, Concept , Definition of Target Costing, Steps in Target Costing, Traditional Methods v/s Target costing, objectives of target costing, process and features of target costing, advantages, Practical Problems.						
Module 4	Standard Costing and Variance Analysis					
Definition, Significance, and Application of Standard Costing, Variance analysis of Material, Labour, Sales and Overheads.						
Module 5	Budget and Budgetary Control					
Meaning of budget, Budgeting, Budgetary Control Problems on types of budgets (Except Flexible, cash budget, capital budget, Master budget) Advantages and disadvantages of budgeting, Zero based budgeting						
Recommended Books	1. Cost Accounting : Methods and Practice By B. K. Bhar 2. Cost Accounting :Problems and Solutions By Khanna- Pandey 3. Management Accounting: By Maheshwari S. N. 4. Cost Accounting: By Maheshwari S. N. 5. Cost Accounting : By Jain and Narang 6. Cost Accounting :By Mittal D K, Lua Mittal 7. Cost Accounting: By N. K. Prasad 8. Cost Accounting : By V.K. Saxena and C.D. Vashist					

Semester : VI	Elective	Semester Exam			L/W*	Credits
Code: 21UBAES602	Retailing Management-II	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	1. To develop understanding of retail marketing and branding. 2. To create awareness of various technologies used in retail industry. 3. To understand career opportunities in retail industry.					
Course Outcomes	<ul style="list-style-type: none"> • Understanding of different techniques of merchandising and branding. • Awareness of new technologies and career opportunities in retail 					
Module 1	Retail Merchandising					
Meaning, Role of Merchandiser, Merchandising Planning Process, Merchandise Sourcing Process, Private Label Brands- Concept, Need & Types						
Module 2	Retail Pricing					
Meaning, Concept of Retail Price, Elements of Retail Price, Determining the Price, Retail Pricing Policies/Strategies						
Module 3	Retail Marketing & Branding					
Concept, Retail Marketing Mix, The STP (Segmentation, Targeting & Positioning) approach in retail, Retail Communication Mix, - Advertisement, Sales Promotion, Public Relation, Personal Selling, Point of Purchase Display, Concept of Retail branding						
Module 4	Technology in Retailing					
Concept of – Bar coding, RFID, Augmented Reality, Internet of Things (IoT), Cashierless checkout/ Stores, Face & Voice Recognition						
Module 5	The Changing Facets of Retail					
E-Commerce as a channel of retail, Mobile Commerce, Omni Channel, Careers in Retail						
Recommended Books	1. Retailing Management – by Swapna Pradhan (5th Edi.) - Tata McGraw Hill 2. Retail Management– by Suja Nair – Himalaya Publication 3. Retail Management – Gibson G. Vedamani - (3rd Edition) JAICO Publication 4. Retail Management – Dr. Harjit Singh (Revised Edition) – S. Chand & Co. Ltd.					