

Hirachand Nemchand College of Commerce, Solapur
(Autonomous College)

(Three-Year UG Programme Structure as per CBCS-NEP with effect from June 2025)

BBA – Business Management
PART-III, SEMESTER – V & VI

BBA PART - III, SEMESER – V					
Level	Category	Subject Code	Subject Name	Credit	Marks (ESE+ISE)
5.5	Major-Mandatory -9	23BBAMM351	Management Paper-V Production Management-I	4	100=(60+40)
	Major-Mandatory -10	23BBAMM352	Management Paper-VI Human Resource Management –I	2	50=(30+20)
	Major-Mandatory -11	23BBAMM353	Management Paper-VII Emerging Trends in Management-I	4	100=(60+40)
	Elective-1	23BBAEL351	Hospitality Management	4	100=(60+40)
		23BBAEL352	Family Business Management		
	Minor-4	23BBAMN351	Retailing Management-I	4	100=(60+40)
		23BBAMN352	Financial Management-I		
	IKS-2	23BBAIK351	Ancient Indian Accounting and Taxation System	2	50=(30+20)
CEP-2	23BBACE351	On Major Subjects	2	50=(30+20)	
Total Credits				22	Total = 550
BBA PART - III, SEMESER – VI					
Level	Category	Subject Code	Subject Name	Credit	Marks (ESE+ISE)
5.5	Major-Mandatory -12	23BBAMM361	Management Paper-V Production Management-II	4	100=(60+40)
	Major-Mandatory -13	23BBAMM362	Management Paper-VI Human Resource Management –II	2	50=(30+20)
	Major-Mandatory -14	23BBAMM363	Management Paper-VII Emerging Trends in Management-II	4	100=(60+40)
	Elective-2	23BBAEL361	Tourism Management	4	100=(60+40)
		23BBAEL362	E-Commerce		
	Minor – 5	23BBAMN361	Retailing Management-II	4	100=(60+40)
		23BBAMN362	Financial Management-II		
	OJT-1	23BBAOJ361	On Major subjects (On mgt sub)	4	100=(60+40)
Total Credits				22	Total = 550
<p style="text-align: center;">OE- Open Electives, VSC-Vocational Skill Courses, SEC- Skill Enhancement Courses, AEC-Ability Enhancement Courses, VEC- Value Education Courses, IKS- Indian Knowledge System, OJT- On Job Training, FP- Field Projects, CEP- Community Engagement Projects, CC- Co curricular Courses, RM- Research Methodology, RP-Research Project</p>					

In Semester Evaluation (ISE)

Internal Assessment

40 Marks

Sr. No.	Assessment Criteria	Marks
1	MCQ Test	10
2	Class Assignment	10
3	Home Assignment	05
4	Seminar/ Group Exercise/ Project	10
5	Attendance	05
	Total	40

20 Marks

Sr. No.	Assessment Criteria	Marks
1	MCQ Test	05
2	Class Assignment	05
4	Seminar/ Group Exercise/ Project	05
5	Attendance	05
	Total	20

Semester : V	Major- Mandatory	Semester Exam			L/W*	Credits
Code: 23BBAMM351	Production Management- I	ESE*	ISE*	Total		
Subject Title			60	40	100	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, Importance, 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>Product Development – Stages and Techniques of Product Development, Factors Responsible for Product Development</p>						
Module 3	Plant Location					
Need for & Steps in Selection of Location, Factors affecting Plant Location-Primary & Secondary Factors, Selection of Site (Urban, Rural & Suburban), Recent Trends in the Location of Industries						
Module 4	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	Major- Mandatory	Semester Exam			L/W*	Credits
Code: 23BBAMM352	Human Resource Management-I	ESE*	ISE*	Total		
Subject Title			30	20	50	2
Course Objectives	<ol style="list-style-type: none"> To introduce fundamental concepts and scope of Human Resource Management (HRM). To develop an understanding of the procurement process, job analysis, and job design. To familiarize students with recruitment, selection, placement, and induction processes. To highlight the importance of training and development in organizational growth. To equip students with the knowledge and skills required for modern HR practices 					
Course Outcomes	CO 1: Understand the fundamental concepts and functions of HRM. CO 2: Analyze job roles and design effective job structures. CO 3: Explain and apply recruitment and selection processes in organizations. CO 4: Evaluate the importance of training and development in employee performance. CO 5: Develop an understanding of modern HR practices and trends.					
Module 1	Human Resource Management					
Meaning and Definition, Scope, Functions of Human Resource Management, Role of HR, Manager and Qualities of HR Manager, Human Resource Development Concept, Scope, HRD, objectives, Future of HRD.						
Module 2	Procurement of Human Resources					
Human Resource Planning - Meaning, Definition, HRP Objectives, Benefits; Factors affecting HRP. 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						
Module 3	Recruitment and Selection					
Recruitment :- Meaning and Definition; Process of Recruitment; Sources of Recruitment- Internal, External Selection:- Meaning and Definition, Factors affecting selection decision, Process of selection, Concept of Placement and Induction						
Module 4	Training and Development					
Meaning, Definition and Need of Training, Assessing Training Needs, Methods – On the Job and Off the Job Training.						
Recommended Books	<ol style="list-style-type: none"> Human Resource Management–K. Aswathappa –Mc Graw Hill–Sixth Edition Essentials of Human Resource Management and Industrial Relations– Subba Rao–Himalaya Publishing Human Resource Management–Dr. S S Khanka–S Chand–First Edition Human Resource Management–Biswajeet Pattanayak–Prentice Hall of India 					

Semester: V	Major- Mandatory	Semester Exam			L/W*	Credits
Code: 23BBAMM353	Emerging Trends in Management-I	ESE*	ISE*	Total		
Subject Title			60	40	100	4
Course Objectives	To equip students with knowledge of modern management concepts, emotional and social intelligence, CRM, SCM, lean management, and talent management for effective business leadership and operational excellence.					
Course Outcomes	<ol style="list-style-type: none"> 1. Remembering: Define key concepts of modern management, emotional and social intelligence, CRM, SCM, lean management, and talent management. 2. Understanding: Explain the contributions of management thinkers, the role of emotional and social intelligence, and the benefits of CRM and SCM. 3. Applying: Utilize lean management tools and talent management strategies in business operations. 4. Analyzing: Evaluate different management approaches and their effectiveness in organizational success. 5. Evaluating: Assess the impact of emotional and social intelligence on leadership and decision-making. 6. Creating: Develop innovative strategies for CRM, SCM, and talent management to improve business performance. 					
Module 1	Strategic & Time Management					
<p>A) Introduction to Strategic Management:</p> <p>a) Meaning of Strategy, Corporate Strategy, Basic Concept of Strategic Management, Mission, Vision, Objectives</p> <p>b) Strategic Management Process: Formulation, Implementation, Evaluation & control, Basic Model of Strategic Management, Strategic Decision Making, Mintzberg's 5Ps of Strategy, McKinsey 7-S Framework</p> <p>c) Types of strategies: Corporate, Business, Functional, Vertical, Horizontal, Diversification, Growth, Cost Leadership, Differentiation, Focus, Niche etc.</p> <p>B) Time Management: Introduction, Meaning, Characteristics, Objectives, Importance, Benefits, Basic Principles of Time Management. Techniques</p>						
Module 2	Emotional and Social Intelligence in Management					
<p>A) Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence,</p> <p>B) Social Intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence</p>						
Module 3	Lean Management and Talent Management					
<p>A) Lean Management: Concept, Principles, Benefits and disadvantages, tools of lean Management, lean management best practices</p> <p>B) Talent Management: Concept, Importance, Process, Components, Benefits</p>						

Module 4	Corporate Governance & Business Ethics
	<p>A) Corporate Governance: Meaning, Definition, Concept and Characteristics, Importance of Corporate governance, Issues in Corporate Governance, Code of Corporate Governance, Social responsibility of Corporate, Corporate Social Reporting, Corporate Governance and Role of Board of Directors, Role of SEBI in Corporate Governance, E Governance.</p> <p>B) Business Ethics: Meaning, Significance, Scope, Factors responsible for ethical and unethical business decision. Ethics in Marketing, Finance, HR, and IT, Ethics and Social Responsibility Unethical practices in Business, Business Ethics in India</p>
<p>Recommended Books</p>	<ol style="list-style-type: none"> 1. Azhar Kazmi – <i>Strategic Management and Business Policy</i>, McGraw-Hill Education. 2. David, F.R. (2012). <i>Strategic Management: Concepts and Cases</i>. New Delhi: Pearson Education. 3. Pearce, J.A. & Robinson, R.B. (2012). <i>Strategic Management</i>. New Delhi: AITBS. 4. Carpenter, M. (2012). <i>Strategic Management</i>. New Delhi: Pearson Education. 5. Bowman, C. (2003). <i>Business Policy and Strategy</i>. New Delhi: Prentice Hall of India, New Delhi. 6. Trehan, M. (2012). <i>Strategic Management</i>. New Delhi: Wiley & Sons. 7. Ramesh Bedi – <i>Time Management and Personal Productivity</i>, Vikas Publishing 8. <i>Managing Time for a Competitive Edge</i> by Bharti R.L. , S.Chand 9. Graham Roberts- Phelps, <i>Handbook of Time Management Working Smarter</i>, New Delhi, Crest Publishing Huuse,2003 10. Dr. Jan Yager, <i>Creative Time Management for the New Millennium</i>, Mumbai, Jaico Publishing,2001 11. <i>The seven habits of effective people</i> by Stephen R. Covey Simon , Schuster Publishers,1990 12. Daniel Goleman: <i>Emotional Intelligence and Social Intelligence</i> 13. Margaree Rouse: <i>Lean Management</i> 14. Edward E. Lawler: <i>Reinveting Talent Management</i> 15. Dr. Neeru Vasishth and Dr. Namita Rajput - <i>Corporate Governance values and ethics</i>, Taxmann Publications Pvt Ltd, New Delhi. 16. Dr. S.S. Khanka – <i>Business Ethics and Corporate Governance</i>, S. Chand Publication. 17. A.C.Fernando, K.P.Muralidharan & E. K. Satheesh – <i>Corporate Governance, Principles, Policies and Practices</i>, Pearson Education. 18. Iyer. S.S. (2002). <i>Managing for Values</i>. New Delhi: New Age international Publications. 19. Bhatia, S.K. (2007). <i>Business Ethics and Managerial Values</i>. New Delhi: Tata Mc-Graw Hill. 20. Mathur U.C. (2007). <i>Corporate Governance and Business Ethics</i>. New Delhi: McMillan. 21. Mandal., S.K.,(2010). <i>Ethics in Business & Corporate Governance</i>. New Delhi: Tata McGraw Hill Education. 22. <i>Modern Management Practices</i> – Dr. Gavai A.K., PhadkePrakashan, Kolhapur 23. <i>Management Today</i> – Gene Burton & Manab Thakur Tata Macgraw – Hill Publishing Co.New Delhi 2005

Semester : V	Elective	Semester Exam			L/W*	Credits
Code: 23BBAEL351	Hospitality Management	ESE*	ISE*	Total		
Subject Title			60	40	100	4
Course Objectives	This course provides an understanding of the hospitality sector, including its scope, major players, and relationship with tourism. It explores hotel industry operations, classification, and regulatory requirements. Students will examine the legal framework, including policies and licensing, and analyze the impact of Foreign Direct Investment (FDI) on the industry. The course also highlights career opportunities and emerging trends in hospitality, preparing students for professional growth in the field.					
Course Outcomes	<ol style="list-style-type: none"> Remember (Knowledge) – Define and describe the structure, scope, and significance of the hospitality industry, including key players and its relationship with tourism. <i>(Unit 1)</i> Understand (Comprehension) – Explain the fundamental concepts, classification, and organizational structure of the hotel industry, including different types of hotels, rooms, and plans. <i>(Unit 2)</i> Apply (Application) – Interpret legal frameworks, policies, and regulations affecting hospitality businesses, including licensing and permit requirements. <i>(Unit 3)</i> Analyze (Analysis) – Examine the impact of Foreign Direct Investment (FDI) on the hospitality sector and evaluate trends shaping the industry's growth. <i>(Unit 4)</i> Evaluate (Evaluation) – Assess emerging trends in the hospitality industry, such as budget hotels, service apartments, and wellness resorts, and their influence on customer preferences. <i>(Unit 4)</i> Create (Synthesis) – Develop career strategies by exploring opportunities in the hospitality sector and drawing insights from global success stories. <i>(Unit 4)</i> 					
Module 1	Introduction to the Hospitality Sector					
1.1 An introduction of the Hospitality Sector, Global and Indian Scenario, Scope of the sector 1.2 Major Players in hospitality industry, 1.3 Hotel Industry Outlook, Governmental & Non-Governmental bodies in the hospitality sector 1.4 Characteristics of the Hospitality Industry, Relationship between the Hospitality Industry and Tourism						
Module 2	Overview of Hotel Industry					
2.1 Definition, Principles Size, Scope of Hotel Industry 2.2 Concepts of Hotel and its objectives 2.3 Organization in hotels, departments and classification of hotels, Star categorization Types of rooms and types of plans License, permits and regulatory condition and Guidelines for hotel						

Module 3	Legal Frame Work in Hospitality
<p>3.1 Regulatory Policies (including environmental & foreign trade policies)</p> <p>3.2 License and Permits for Hotel and Catering Establishments</p> <p>3.3 Laws of Hotels under municipal corporations</p> <p>3.4 Renewal, Suspensions & Termination of Licenses</p>	
Module 4	FDI & Career Opportunities in Hospitality Industry
<p>4.1 Impact of FDI on the Hospitality Sector, Trends in FDI (Hospitality)</p> <p>4.2 Career options in hospitality industry, Demand of manpower in hospitality industry.</p> <p>4.3 Emerging Trends in Hospitality industry: Service Apartments, Spas, Budget Hotels, Resorts, Clubs</p> <p>4.4 Success Stories & Learning's: Across the globe (Switzerland, South Africa, China, US, Australia and France.)</p>	
Recommended Books	<ol style="list-style-type: none"> 1. Anand, M.M. Tourism and Hotel Industry in India (New Delhi Prentice-Hall of India, 1976) 2. Conrad Lashley Hospitality Retail Management 3. Brain Cooper and Brain Floody -Starts and Run profitable Restaurant 4. Sudhir Andrews- Front Office 5. Hall and Sharples- Food Tourism 6. Jagmohan Negi- Hospitality Management 7. Alastair, M. Morrison, Hospitality and Travel Marketing (New York: Deleamar) 8. Cristopher J. Holloway : The Business of Tourism : Macdonald and Evans, 1983. 9. A. K. Bhatia : Tourism Development Principles and Practice, Sterling Publishers (P) Ltd. New Delhi. 10. Anand M. M. : Tourism and Hotel Industry in India. Sterling Publishers (P) Ltd.New Delhi.

Semester : V	Elective	Semester Exam			L/W*	Credits
Code: 23BBAEL352	Family Business Management	ESE*	ISE*	Total		
Subject Title			60	40	100	4
Course Objectives	This course is designed to particularly those students who wants to enter into the management of family Businesses, either their own family's or someone else's, and also the students who will do businesses with family firms, consult to them, or will work with them.					
Course Outcomes	<p>CO 1: Describe and demonstrate the knowledge of the various issues and aspects relating to the Management of Family enterprises.</p> <p>CO 2: Understand and explain the uniqueness of Family Business enterprises along-with the various dynamics of family business enterprises.</p> <p>CO 3: Understand and apply the knowledge of Family Business models and management learning to resolve issues relating to the management and growth of Family Business enterprises.</p> <p>CO 4: Analyze and Evaluate various factors relating to family business conflicts, succession of family enterprises, and governance of family business enterprises.</p> <p>CO 5: Evaluate, Point out and address the various issues relating to the family business management.</p>					
Module 1	Introduction to Family Business Management					
Introduction, Concept of Family business; Definition, Characteristics, and Types of Family Business, Role and Challenges of Family Business in India, Contemporary Role Models in Indian Family Business						
Module 2	Governance and Succession Planning					
Family governance structures and processes Establishing a family constitution and family council. Introduction to succession planning, Importance of succession planning, Succession planning options, Conceptualizing and implementing a succession plan, Professional management of family businesses, Succession planning and leadership development						
Module 3	Theories of Family Business & Strategic Management in Family Businesses					
The System Theory, Agency Theory, Other Theories. Formulating and implementing a family business strategy, Balancing family and business goals, Managing growth and diversification innovating within a family business context						
Module 4	Conflict Management and Resolution					
Family Business Conflict; Reasons and Types of Family Business Conflict, Managing Family Business Conflict						
Recommended Books	<ol style="list-style-type: none"> Peter Leach: Family Businesses-The Essentials, Profile Books Peter Leach and Tatwamasi Dixit: Indian Family Business Mantras, Rupa Publications India Jain, Rajesh, Chains that Liberate: Governance of Family Firms, Macmillan India Ltd. "Family Business" by Ernesto J. Poza by Cengage "Family Business Succession: The Final Test of Greatness" by Craig E. Aronoff, John L. Ward, and Stephen L. McClure "The Family Business Handbook" by Josh Baron and Rob Lachenauer "Strategic Planning for the Family Business: Parallel Planning to Unify the Family and Business" by Randel S. Carlock and John L. Ward "Generation to Generation: Life Cycles of the Family Business" by Kelin E. Gersick, John A. Kavil Ramachandran: The 10 Commandments for Family Business, Sage Publication 					

Semester: V	Elective-Minor 4	Semester Exam			L/W*	Credits
Code: 23BBAMN351	Retailing Management- I	SEE*	CAE*	Total		
Subject Title			60	40	100	4
Course Objectives	<ol style="list-style-type: none"> Remembering: Understand and recall the fundamental concepts of retailing, including the meaning, definition, and functions of retailers. Understanding: Explain the retail strategy process and the steps involved in developing retail strategies. Applying: Analyze and apply the knowledge of retail formats, including organized and unorganized retail, and identify different types of retailing such as store and non-store retailing. Analyzing: Evaluate and compare the factors that affect the selection of retail store locations and demonstrate the ability to choose the most effective retail location. Evaluating: Assess the principles and elements of store design, and critique the role of visual merchandising in enhancing retail store layout and ambiance. Creating: Design an effective retail strategy or store layout, including considerations for retail franchising, mall management, and location selection. 					
Course Outcomes	<ol style="list-style-type: none"> Remembering: The student will be able to recall key definitions, concepts, and functions of retailing, along with the current scenario of the Indian retail industry. Understanding: The student will be able to explain the different types of retail formats and distinguish between organized and unorganized retailing, along with an understanding of retail franchising. Applying: The student will be able to demonstrate how to apply knowledge of retail location decisions by choosing an optimal site for a retail store. Analyzing: The student will be able to critically analyze the store design process, identifying key design elements and layouts that maximize retail performance and customer engagement. Evaluating: The student will be able to assess the importance of shopping mall management, considering key factors that influence the growth and success of retail malls in India. Creating: The student will be able to develop a comprehensive retail strategy or store design, incorporating insights into location, format, design, and visual merchandising techniques. 					
Module 1	Retailing					
Meaning, Definition- Retailing, Retailing Management, Functions of Retailer, Retail Strategy Process and its steps, Driving forces of Growth of Retail sector in India, 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	Understanding Retail Buyer & Retail Store Location
Factors influencing the Retail Shopper, Consumer Decision Making Process, Types of Retail Locations, Steps involved in choosing retail location	
Module 4	Store Design & Shopping Mall Management
<p>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</p> <p>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</p>	
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: V	Elective-Minor 4	Semester Exam			L/W*	Credits
Code: 23BBAMN352	Financial Management-I	ESE*	ISE*	Total		
Subject Title			60	40	100	4
Course Objectives	<ul style="list-style-type: none"> To provide a fundamental understanding of financial management, its objectives, and the role of a finance manager in decision-making. To familiarize students with the concept of capital structure, cost of capital, and the factors affecting financial decisions. To develop knowledge of capital budgeting techniques and their application in evaluating investment decisions. To enable students to understand cash management principles and prepare a cash budget for effective liquidity management. 					
Course Outcomes	<ul style="list-style-type: none"> Students will be able to explain the functions and objectives of financial management and the role of financial decision-making in business. Students will gain the ability to calculate the cost of various capital components and analyze factors affecting capital structure. Students will develop analytical skills to apply capital budgeting techniques like Payback Period, ARR, and NPV in investment decisions. Students will acquire the ability to prepare a cash budget and implement effective cash management strategies in business. 					
Module 1	Introduction to Financial Management					
Meaning and Objectives of Financial management, Financial Decision making – investment, financing, dividend, liquidity and working capital management decisions, Functions of finance manager.						
Module 2	Capital structure and Cost of Capital					
Meaning and factors affecting capital structure, Various approaches to the capital structure viz. Net Income (NI) Approach, Net Operating Income (NOI) Approach, Traditional Approach, Modigliani and Miller (MM) Approach, Pecking Order Theory, Trade-Off Theory, Market Timing Theory 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 3	Capital Budgeting					
Meaning and Importance of Capital Budgeting. Capital Budgeting techniques–Payback period, ARR and NPV, Capital rationing (single period) and PI and Trial & error methods of evaluation (Practical Problems)						
Module 4	Management of Cash					
Meaning and objectives of cash management, Preparation of cash budget, cash management models – Baumol model and Millar-Orr model						
Recommended Books	<ol style="list-style-type: none"> Financial Management–M. Y. Khan and P. K. Jain–Tata McGraw Hill Financial Management–P. V. Kulkarni and B. G. Satyaprasad, Himalaya Publishing House Basics Financial Management–Dr. Satish M. Inamdar, Himalaya Publishing House Financial Management–Dr. P. C. Tulsian, S.Chand & Company Ltd. Fundamentals of Financial Management by Prasanna Chandra, McGraw Hill publication 					

Semester : V	IKS 2	Semester Exam			L/W*	Credits
Code: 23BBAIK351	Ancient Indian Accounting and Taxation System (AIATS)	ESE*	ISE*	Total		
Subject Title			30	20	50	2
Course Objectives	The course aims to aims to impart knowledge about ancient Indian accounting and taxation system.					
Course Outcomes	After completion of the course, the students shall be able to: <ul style="list-style-type: none"> ▪ Understand historical perspective of accounting in India. ▪ Understand and examine historical perspective of taxation in India. 					
Module 1	Accounting in India: Genesis, Evolution and Principles					
1.1 Concepts of Accounting in ancient India. 1.2 Accounting Practices during Kautilya's Period. 1.3 Accounting Practices under British rule. 1.4 Accounting Practices after independence.						
Module 2	Product Design & Product Development					
2.1 Kautilya's Arthashastra on Taxation: Taxation during Mauryan and Gupta Era 2.2 The General Principles of Ancient Indian Taxation 2.3 Taxation in Medieval India- Delhi Sultanate and Mughal Era 2.4 Taxation system under Marathas and British Rule						
Recommended Books	<ol style="list-style-type: none"> 1. Accounting Practices in India (2020):https://www.3ecpa.co.in/blog/accounting-practices-in-india 2. Arora, G. K. (2021). Accounting Standards in India. Journal of Business Thought 75-84. 3. Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury 4. Nikhil Chandwani, (2020). History of Double-Entry System in Ancient India. Accessed from: https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india 5. Richard Mattessich (1998) Review and extension of Bhattacharyya's Modern Accounting Concepts in Kautilya's Arthashastra, Accounting, Business & Financial History, 8:2, 191-209, DOI: 10.1080/ 095852098330512 6. भावेह. अ. आर्यचाणक्यलिखितकौटिलीयअर्थशास्त्र, वरदाप्रकाशनप्र. ली. पुणे. 7. Rangarajan, L. N. (1992). Kautilya - The Arthashastra (1992nd ed.). Penguin Books India. 8. Sharma, S. N. (1967). Kautilya ko Arthashastra, (K. R. Aryal, Trans.). Kathmandu, Nepal: Royal Nepal Academy. 9. Sihag, B. S. (2009). Kautilya on principles of taxation.Humanomics,25 (1). 10. Singh, C. H. (2013). The Kautilya Arthashastra, A military perspective. New Delhi, India: KW Publishers. Retrieved from http://www.claws.in 					

Semester : V	CEP- Community Engagement Projects	Semester Exam			L/W*	Credits
Code: 23BBACE351	On Major Subjects	ESE*	ISE*	Total		
Subject Title			30	20	50	4
Course Objectives	The objective of the Community Engagement Projects is to equip the students with the knowledge of actual functioning of HR in an organization and problems faced by them for exploring feasible solutions.					
Course Outcomes	CO1: Identify the problems in the organization. CO2: Analyze and suggest solutions to a live problem CO3: Implement the theoretical knowledge in practical field CO4: Create a report based on research findings in an effective manner.					
Guidelines:						
<ul style="list-style-type: none"> • At the end of the Fifth semester examination, it is mandatory for every student of BBA to undergo on-the-job practical training in any manufacturing, service or financial organization. The training will be of 6 to 8 weeks duration. • During the training, the student is expected to learn about the organization and analyze and suggest solutions to a live problem. • During the course of training, the organization (where the student is undergoing training) will assign a problem/project to the student. • The student, after the completion of training will present the work to his / her faculty guide / mentor. Guide will assess student's contribution and will award internal marks out of 50. There after students will submit a report to the department head which will form part of the fifth semester examination. 						

Semester : VI	Major	Semester Exam			L/W*	Credits
Code: 23BBAMM361	Production Management-II	ESE*	ISE*	Total		
Subject Title			60	40	100	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	Production Planning & Control					
<p>Meaning, Objectives, Levels and Functions of Production Planning,</p> <p>Meaning, Objectives, Functions of Production Control, Importance & Limitations of Production Planning & Control, Scope of Production Planning & Control</p>						
Module 2	Maintenance Management					
<p>Meaning, Importance, Objectives of Plant Maintenance, Classifications of Maintenance</p> <p>Total Productive Maintenance: Guiding Principles & 8 Pillars of TPM Programme</p>						
Module 3	Purchasing and Materials Management					
<p>Purchasing –Meaning, Importance, Principles, Objectives</p> <p>Materials Management- Meaning, Importance, Objectives of Material Management</p> <p>Material Handling: Meaning, Objectives & Principles of Material Handling, Types of Material Handling Equipment, Factors affecting the selection of Material Handling Equipments, Material handling systems- mechanized, semi-automated, automated and information directed (meaning and types of material handling under each system)</p>						
Module 4	Inventory Management					
<p>Meaning, Importance, Need, 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</p>						
Recommended Books	<p>1. Production Management – K. Ashwathappa, Himalaya Publishing House.</p> <p>2. Production & Operation Management- S. A. Chunawala & D. R. Patel, Himalaya Publishing House</p>					

Semester: VI	Major	Semester Exam			L/W*	Credits
Code: 23BBAMM362	Human Resource Management-II	ESE*	ISE*	Total		
Subject Title			30	20	50	2
Course Objectives	<ol style="list-style-type: none"> To provide an understanding of compensation management, wage structures, and employee benefits. To explore career planning, succession planning, performance appraisal, and employee retention strategies. To analyze labour relations, trade unions, collective bargaining, and dispute resolution mechanisms. To introduce the concept and significance of human resource audits in organizations. To examine emerging trends in HRM, including Green HRM, E-HRM, and Talent Management. 					
Course Outcomes	<p>CO-1: Explain the importance and components of compensation management in organizations.</p> <p>CO-2: Analyze career planning, internal mobility, and employee performance appraisal methods.</p> <p>CO-3: Evaluate the role of trade unions, collective bargaining, and worker participation in management.</p> <p>CO-4: Understand the scope and benefits of human resource audits in improving HR functions.</p> <p>CO-5: Apply modern HRM practices such as Green HRM, E-HRM, and Talent Management in organizations.</p>					
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	Career Planning and Performance Appraisal					
Concept of Career, Career Planning; Career Stages; Succession Planning. Performance Appraisal: Concept, Methods, Traditional and Modern, Employee Retention, Internal Mobility – Concept, Promotions, Transfers, Demotions, Forms of employee separation						
Module 3	Labour Relations and Human Resource Audit					
Labour Relation – Functions of Trade Unions, Forms of collective bargaining, Workers’ participation in management, Types and effectiveness, Industrial Disputes and Settlements (laws excluded) Human Resource Audit, Nature, Benefits, Scope, Approaches						
Module 4	Recent Trends in HRM					
Green HRM: Concept, Importance and Applications or Practices of GHRM, E-HRM: Concept, Advantages, Disadvantages and Applications, Talent Management: Concept, Benefits and Principles						

Recommended Books	<ol style="list-style-type: none">1. Human Resource Management–K. Aswathappa–McGraw Hill–Sixth Edition2. Essentials of Human Resource Management and Industrial Relations: Subba Rao –HPH- Third edition3. Human Resource Management: Dr. S. S. Khanka–S. Chand-First Edition4. Human Resource Management: Biswajeet Pattanayak–Prentice Hall of India- Third edition5. Human Relations and Organizational Behavior–R S Dwivedi–Oxford and IBH Publishing Co.-Fifth Edition
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Semester : VI	Major	Semester Exam			L/W*	Credits
Code: 23BBAMM363	Emerging Trends in Management-II	ESE*	ISE*	Total		
Subject Title			60	40	100	4
Course Objectives	To equip students with strategic and time management skills, corporate strategies. To introduce Japanese management techniques, TQM, ISO standards, and Six Sigma for quality enhancement and problem-solving in business operations. To make the students understand the importance of ethics in business and to give basic knowledge of corporate governance.					
Course Outcomes	<ul style="list-style-type: none"> • Remembering: Define key concepts of strategy, time management, Japanese management techniques, and quality standards. • Understanding: Explain corporate strategies, TQM principles, and Six Sigma methodologies. • Applying: Utilize strategic management processes, time management techniques, and quality improvement methods in real-world scenarios. • Analyzing: Differentiate between various management and quality control techniques, assessing their impact on business efficiency. • Evaluating: Critically assess the effectiveness of strategic decisions, quality standards, and continuous improvement methods in organizations. • Creating: Develop strategic plans and quality enhancement models using innovative approaches like Kaizen, Poka-Yoke, and Six Sigma. 					
Module 1	Logistics Management & Warehouse Management					
<p>Logistics Management: Meaning & Definition of logistics and Logistics Management, Needs & Importance, Objectives, Functions, Logistics roles, Logistics management and Supply Chain management, Elements of Logistic Management, Types of Logistics; Seven R's of Logistics; Key Players in Logistics; Benefits of Logistics; Role of Logistics in Supply Chain; Role of Government in Logistics. Technology Utilization in Logistics.</p> <p>Warehouse Management: Definition and scope of warehouse management, Types of warehouses (private, public, bonded, distribution centers), Importance of warehouses in the supply chain, Role / Significance of warehouses in logistics and e-commerce, Functions of a warehouse, Warehousing Management Systems (WMS), Characteristics of an ideal warehouse, Challenges in warehouse management, Role of automation in modern warehouses</p>						
Module 2	Japanese Management					
<p>A) 5-S system: Overview, Meaning, Philosophy, Micro level Techniques, Advantages, Limitations and Pre-requisites.</p> <p>B) Kai-Zen: Overview, Meaning, Philosophy, Micro level Techniques, Advantages, Limitations and Pre-requisites.</p> <p>C) Poka-Yoke: Overview, Meaning, Philosophy, Micro level Techniques, Advantages, Limitations and Pre-requisites.</p> <p>D) Zero Defect Program: Overview, Meaning, Philosophy, Micro level Techniques, Advantages, Limitations and Pre-requisites.</p> <p>E) Waste Reduction: Overview, Meaning, Philosophy, Micro level Techniques, Advantages, Limitations and Pre-requisites.</p>						

Module 3	Customer Relationship Management (CRM) and Supply Chain Management (SCM)
<p>A) Customer Relationship Management (CRM): Concept, Definitions, Importance, Elements, Process, Emergence of CRM practice:, CRM cycle, Stakeholders in CRM, Significance of CRM, Types of CRM, Success Factors in CRM, CRM Comprehension, CRM Implementation, Service Failure, Service Recovery Management, Service Recovery Paradox, Customer Life time value.e-CRM: Features of e-CRM, Advantages of e-CRM, Technologies of e- CRM</p> <p>B) Supply Chain Management (SCM): Concept, Importance, Features, Components, Key Drivers, Process, Benefits of SCM, Factors Influencing Supply Chain Management</p>	
Module 4	Total Quality Management (TQM) and Quality Standards
<p>A) Total Quality Management (TQM): Concept, Principles, Elements of TQM, Benefits and Disadvantages of TQM</p> <p>B) Benchmarking: Concept, Process & Procedure, Types, Advantages & Limitations of Benchmarking.</p> <p>C) ISO Quality Standards: Concept, Importance and Elements of ISO</p> <p>D) Six Sigma: Meaning and Importance, Levels of Six Sigma, Steps in Implementing Six Sigma: Define, measure, analyses, and improve, Control. (Study in brief)</p>	
Recommended Books	<ol style="list-style-type: none"> 1. Gwynne Richards (2014) Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse. The Chartered Institute of Logistics and Transport, Kegan page limited. 2. David E. Mulchy & Joachim Sidon (2008) A Supply Chain Logistics Program for Warehouse Management. Auerbachian Publications 3. L. S. Srinath – <i>Total Quality Management: Principles and Practice</i>, New Age International Publishers. 4. K. K. Phull – <i>5S Kaizen: The Japanese Approach to Workplace Efficiency</i>, Notion Press. 5. RajanSuri – <i>Lean Management and Poka-Yoke Techniques</i>, McGraw-Hill India. 6. Michael H. Hugos: <i>Essential of Supply Chain Management</i> 7. Shah, J. (2016). <i>Supply Chain Management-Text and Cases</i>. New Delhi: Pearson Education. 8. Chopra, S. Meindl, D.V. & Kalra, K.D. (2016). <i>Supply Chain Management: Strategy, Planning and Operation</i>. New Delhi: Pearson Education. 9. Raghuram, G. and Rangaraj, N. (2015). <i>Logistics and Supply Chain Management: Cases and Concepts</i>. New Delhi: Laxmi Publications. 10. Simchi, L, Shankar, K. (2007). <i>Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies</i>. New Delhi: McGraw-Hill Education. 11. Shapiro, J. (2006). <i>Modelling the Supply Chain</i>. US: Brooks publishing co. 12. Francis Buttle: <i>Customer Relationship Management: concept and Technologies</i> 13. Simon, K, Payne, A. & Maklan, S. (2002). <i>Customer Relationship Management</i>, Howick place, UK: Routledge Inc. 14. Rai, A.K. (2012). <i>Customer Relationship Management: Concepts and Cases</i>. New Delhi: PHI Learning. 15. Kristin, A., Kerr, C. (2001). <i>Customer relationship management</i>. New Delhi: McGraw-Hill. 16. Peeru, M. H. & Sagadevan, A. (2002). <i>Customer Relationship Management: A Step by Step Approach</i>,. New Delhi: Vikas Publishing. 17. Gerhard, R. (2008). <i>Customer relationship management: a Global Perspective</i>. Gower Publishing, Ltd. 18. Besterfield, D. H., Hemant Urdhwareshe & Pradeep Urdhwareshe – <i>Total Quality Management</i>, Pearson India. 19. Jankiraman B. & Gopal R. K. – <i>Total Quality Management: Text and Cases</i>, PHI Learning. 20. Sunil Sharma – <i>Six Sigma for Business Excellence</i>, McGraw-Hill India. 21. S.K. Bhardwaj & P. G. Gupta – <i>ISO 9001:2015 Implementation Guide</i>, Dreamtech Press. 22. <i>Modern Management Practices</i> – Dr. Gavai A.K., Phadke Prakashan, Kolhapur 23. <i>Management Today</i> – Gene Burton & Manab Thakur Tata Macgraw – Hill Publishing Co. New Delhi 2005

Semester : VI	Elective	Semester Exam			L/W*	Credits
Code: 23BBAEL361	Tourism Management	ESE*	ISE*	Total		
Subject Title			40	10	50	4
Course Objectives	This course provides an understanding of the tourism industry, including its history, types, and significance. It explores tourist behavior, industry components, infrastructure, and economic, social, and environmental impacts. Students will analyze tourism products, global and Indian tourism organizations, emerging trends, and sustainable practices. The course also prepares students for career opportunities in tourism and hospitality.					
Course Outcomes	<ul style="list-style-type: none"> • Remember (Knowledge) – Define and describe key concepts of the tourism industry, including its historical development, types, characteristics, and significance. (<i>Unit 1</i>) • Understand (Comprehension) – Explain the impacts of tourism on the economy, society, culture, and environment, along with the role of infrastructure in tourism development. (<i>Unit 2</i>) • Apply (Application) – Identify and classify different tourism products, including natural and cultural attractions, and analyze the role of global and Indian tourism organizations. (<i>Unit 3</i>) • Analyze (Analysis) – Examine the role of various support infrastructures such as accommodation, transport, and regulatory organizations in the growth of the tourism sector. (<i>Unit 3</i>) • Evaluate (Evaluation) – Assess the significance of emerging areas in tourism, such as medical, rural, cruise, and space tourism, and their impact on the industry. (<i>Unit 4</i>) • Create (Synthesis) – Develop innovative strategies for sustainable tourism and responsible tourism practices by integrating digital technology and emerging trends. (<i>Unit 4</i>) 					
Module 1	Introduction to Tourism Industry, Tourist Destination, Significance & Facilitators					
1.1 Introduction, Definition, historical development of Tourism, 1.2 Forms/types of Tourism, Types of tourists, Purpose of Travel and Significance 1.3 Factors motivating Travel, Nature & Characteristics of Tourism Industry and Components 1.4 Tourism benefits, Elements of Tourist destination and activities Influence on Tourist flows, 1.5 Concept & Patterns of Tourist destination,						
Module 2	Significance & Facilitators					
2.1 Impacts of Tourism: Economic impacts of tourism, income and employment, multipliers of tourism, balance of payments, foreign exchange etc. 2.2 Socio-cultural impacts of tourism: cultural exchange among nations and international understanding, 2.3 Impacts of tourism on ecology and environment 2.4 Infrastructure in Tourism: Types, Forms and Significance 2.5 Accommodation: Forms and types 2.6 Transport Sectors: Modes and relative significance 2.7 Other support Infrastructures required for tourism						

Module 3	Tourism Products & Organizations
<p>3.1 Tourism Product – Definition, elements, characteristics and types of tourism products</p> <p>3.2 Tourism Products - Natural attractions, Cultural attractions, World Heritage sites</p> <p>3.3 Tourism Organizations Global -WTO, ICAO, IATA, PATA, UFTAA</p> <p>3.4 Indian Tourism Organizations - TAAI, IATO, ITDC, ASI3.5.</p> <p>3.5 Other Organizations in Tourism- Railways, Accommodation, Civil aviation and Air transport.</p>	
Module 4	Thrust & Emerging Areas of Tourism
<p>4.1 Thrust Areas of Tourism: Eco, Ethnic, MICE, Medical, Rural, Urban, Cultural, Agro, Wedding, Cruise, Space Tourism its Definition, Characteristics.</p> <p>4.2 Emerging Sectors of Tourism-Information technology and Tourism, Tourism and Hospitality Industry, Digital Technology for Tourism Marketing.</p> <p>4.3 Emerging trends in Tourism Business and Hospitality Sustainable Tourism, Responsible Tourism Best Practices.</p>	
Recommended Books	<ol style="list-style-type: none"> 1. Cristopher J. Holloway: The Business of Tourism: Macdonald and Evans, 1983. 2. A. K. Bhatia: Tourism Development Principles and Practice, Sterling Publishers (P) Ltd. New Delhi. 3. Anand M. M.: Tourism and Hotel Industry in India. Sterling Publishers (P) Ltd. New Delhi. 4. Fundamentals of Tourism and Hotel Mgmt by Sudheer Andrews 5. Jagmohan Negi – Professional Hotel Management-

Semester : VI	Elective	Semester Exam			L/W*	Credits
Code: 23BBAEL362	E-Commerce	ESE*	ISE*	Total		
Subject Title			60	40	100	4
Course Objectives	The objective of this course is to provide a comprehensive understanding of E-Commerce, covering its concepts, evolution, and differences from traditional commerce. It explores Electronic Data Interchange (EDI) and its applications across industries, along with various E-Commerce business models. The course also delves into electronic payment systems, highlighting security risks, legal regulations, and ethical considerations. By the end, students will gain practical insights into the digital economy, preparing them for real-world applications in online business and transactions.					
Course Outcomes	<ul style="list-style-type: none"> • Remembering: Define key E-Commerce concepts, models, and payment systems. • Understanding: Explain E-Commerce benefits, EDI applications, and security risks. • Applying: Demonstrate the use of online business models and payment methods. • Analyzing: Compare different business models and assess security concerns. • Evaluating: Critically review legal and ethical issues in E-Commerce. • Creating: Develop E-Commerce strategies and design secure payment frameworks. 					
Module 1	Introduction to E-Commerce					
Meaning and concept E-commerce v/s Traditional Commerce, E-Business & E-Commerce, History of E-Commerce Impacts, Challenges, Benefits & Limitations of E-Commerce Supply chain management & E-Commerce, E-Commerce infrastructure. Introduction to M-commerce: Advantages, Disadvantages and Applications						
Module 2	Electronic Data Interchange (EDI) & Application of E-Commerce					
EDI: Meaning, Benefits, Concepts, Applications of EDI, Function and Components of EDI EDI Model and protocols (UN EDI FACT / GTDI, ANSIX –12), File types of EDI E- Commerce application: in various industries like (Banking, Insurance, payment of utility, Bills, Online marketing, e-tailing (Popularity, Benefit, and features), Online services (financial, Travel and career), Auction, Online Portal, Online Learning, Publishing and entertainment, Online shopping (Amazon, Snap deal, Alibaba, Flip cart etc.)						
Module 3	Business models of E-Commerce					
Models based on the Nature of Transacting Parties: Business to Business, Business to Customers, Customers to Customers, Business to Government, Business to Employee, Customers to Government, Government to Government, Models based on Nature of Transactions: Manufacture Model, Advertising Model Value Chain Model, Brokerage Model						

Module 4	Electronic Payment System, Security & Legal and Ethical issues in E-Commerce
<p>Introduction Electronic Payment System: Models and methods of e-payment/ Online payment systems, Prepaid and Postpaid payment systems, e-cash, e-cheque, Smart Card, Credit Card, Debit Card, Electronic purse/ E-wallet, VPI, online cash transfer, E-Money</p> <p>Biometrics: Types of biometrics. Digital signatures Technology (Procedure, Working and legal position)</p> <p>Payment Gateways: online banking (meaning concept, Importance, electronic fund transferred NEFT, RTGS, Automated clearing house, Automated ledger posting)</p> <p>Security issues on electronic payment system, Solutions to security issues</p> <p>Risks involved in E-Payment: Data Protection Risk, Risk from Mistakes & Disputes, Managing Credit Risk</p> <p>Legal and ethical issues in E- Commerce: Security issues in E- Commerce–Regulatory framework of E- commerce</p>	
Recommended Books	<ol style="list-style-type: none"> 1. E-Commerce: The Cutting Edge of Business – Bajaj and Nag (Tata McGraw Hill) 2. E-Commerce: Concepts, Models & Strategies – C.S.V. Murthy (Himalaya Publishing) 3. E-Commerce: An Indian Perspective – P.T. Joseph (Prentice Hall) 4. Frontiers of Electronic Commerce – Ravi Kalakota (Addison-Wesley, Delhi) 5. Electronic Commerce: Framework, Technology and Application – Bharat Bhaskar (McGraw Hill Education) 6. E-Commerce – T.N. Chhabra (Dhanpat Rai & Co.) 7. E-Commerce – Sushila Madan (Taxmann) 8. E-Commerce: Strategy, Technologies, and Applications – David Whiteley 9. Electronic Commerce: A Managerial and Social Networks Perspective – Efraim Turban, David King 10. E-Commerce Essentials – Kenneth C. Laudon & Carol Guercio Traver 11. E-Commerce & Mobile Commerce Technologies – Bharat Bhaskar 12. E-Commerce: Fundamentals and Applications – Henry Chan, Raymond Lee, Tharam Dillon 13. Digital Business and E-Commerce Management – Dave Chaffey

Semester : VI	Elective-Minor	Semester Exam			L/W*	Credits
Code: 23BBAMN361	Retailing Management- II	SEE*	CAE*	Total		
Subject Title			60	40	100	4
Course Objectives	<ol style="list-style-type: none"> 1) Remembering: Identify and recall the key concepts related to retail merchandising, retail pricing, and retail marketing. 2) Understanding: Explain the role and significance of a merchandiser, the merchandising planning process, and merchandise sourcing processes in retail. 3) Applying: Apply the principles of retail pricing, including pricing strategies, policies, and elements, to real-world retail scenarios. 4) Analyzing: Analyze the relationship between retail marketing mix, branding, and customer targeting, including segmentation, targeting, and positioning (STP). 5) Evaluating: Evaluate the impact of emerging technologies such as RFID, bar-coding, and cashier less checkout on modern retail operations. 6) Creating: Design an effective retail strategy incorporating both traditional and digital methods, such as e-commerce and omnichannel retailing, for a retail business. 					
Course Outcomes	<ol style="list-style-type: none"> 1) Remembering: Students will be able to recall and define the core elements of retail merchandising, pricing strategies, and branding. 2) Understanding: Students will be able to explain the stages of the merchandising planning process, the concept of private label brands, and the role of technology in retail. 3) Applying: Students will be able to apply retail pricing techniques and policies to determine appropriate pricing for various retail products. 4) Analyzing: Students will be able to analyze a retail marketing campaign, identify key marketing mix elements, and evaluate customer segmentation strategies. 5) Evaluating: Students will critically evaluate the benefits and challenges of incorporating technological advancements such as IoT, augmented reality, and cashier less checkout into retail environments. 6) Creating: Students will be able to develop an innovative and comprehensive retail strategy that incorporates e-commerce, mobile commerce, and omnichannel approaches for a sustainable competitive advantage. 					
Module 1	Retail Merchandising					
Meaning, Key Roles & Responsibilities in Merchandising, Merchandising Planning Process, Merchandise Sourcing Process, Category Management, Private Label Brands						
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
<p>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</p>	
Module 4	Technology in Retailing & The Changing Facets of Retail
<p>Technology in Retailing: Significance of Technology in Retail, Concept of – Bar coding, RFID, Augmented Reality & Virtual Reality, Internet of Things (IoT), Cashier less checkout/ Stores, Face & Voice Recognition</p> <p>The Changing Facets of Retail: E-Retailing, AI and Personalization, Social Commerce, Omni Channel, Careers in Retail</p>	
Recommended Books	<ol style="list-style-type: none"> 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.

Semester: VI	Elective-Minor	Semester Exam			L/W*	Credits
Code: 23BBAMN362	Financial Management-II	ESE*	ISE*	Total		
Subject Title		60	40	100	4	4
Course Objectives	<ul style="list-style-type: none"> To provide an in-depth understanding of financial markets, including money and capital markets, and their role in the economy. To equip students with knowledge of inventory management techniques and their application in optimizing stock levels. To develop an understanding of working capital management, its importance, and methods of determining working capital requirements. To enable students to analyze financial statements using ratio analysis for effective financial decision-making. 					
Course Outcomes	<ul style="list-style-type: none"> Students will be able to explain the structure and functioning of financial markets, including stock exchanges and crypto currency concepts. Students will gain the ability to apply inventory management techniques such as EOQ and other inventory levels in real-world scenarios. Students will develop analytical skills to determine working capital requirements and manage liquidity efficiently. Students will acquire proficiency in computing and interpreting financial ratios to assess a company's financial health. 					
Module 1	Financial Market					
<p>Money Market: Concept and features of Money Market, money market Instruments – Certificate of deposits, Commercial paper, treasury bills and repo agreements</p> <p>Capital Market: Concept and features of Capital Market, Primary Market and Secondary Market.</p> <p>Functions of Stock Market, Introduction BSE and NSE, Introduction to the concept of Crypto Currency</p>						
Module 2	Management of Inventory					
Objectives of Inventory Management, Various Inventory Techniques- ABC Analysis (Always Better Control), VED Analysis (Vital, Essential, Desirable), FSN Analysis (Fast-moving, Slowmoving, Non-moving), HML Analysis (High, Medium, Low cost), SDE Analysis (Scarce, Difficult, Easy to obtain), Just-in-Time (JIT) Inventory System, Economic Order Quantity (EOQ) Practical on EOQ and Various other inventory levels.						
Module 3	Working Capital Management					
Meaning, Importance and Need of Working Capital Management; Determinants of Working Capital Management; Calculation of Working Capital Requirement; Working capital investment policy and working capital financing policy						
Module 4	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	<ol style="list-style-type: none">1. Financial Management – M. Y. Khan and P. K. Jain – Tata McGraw Hill2. Financial Management – P. V. Kulkarni and B. G. Satyaprasad, Himalaya Publishing House3. Basics Financial Management – Dr. Satish M. Inamdar - Himalaya Publishing House4. Financial Management –Dr. P. C. Tulsian – S. Chand & Company Ltd.5. Fundamentals of financial management- Prasanna Chandra, McGraw Hill publications
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Semester : VI	OJT-1	Semester Exam			L/W*	Credits
Code: 23BBAOJ361	On Major Subjects	ESE*	ISE*	Total		
Subject Title			60	40	100	4
Course Objectives	The aim of this course is to conduct field research by students on diversified topics in management which will enrich their research acumen.					
Course Outcomes	CO1: Identify areas of interlink between theoretical and practical knowledge. CO2: Analyse the research problems and suggest the effective solution. CO3: Implement the theoretical knowledge in practical field CO4: Create a report based on the finding of research work in an effective manner.					
Guidelines:						
<ul style="list-style-type: none"> At the end of the sixth semester examination, it is mandatory for every student of BBA to undergo on-the-job practical training in any manufacturing, service or financial organization under the overall supervision of a Guide (allotted). The training will be of 5 to 6 weeks duration. Each student has also to prepare a report on the topic related to management under guidance of a faculty by collecting data from primary or secondary sources and submit two copies of the dissertation to the department at the end of the six semesters. The evaluation of the dissertation and viva voce will be conducted by a panel consisting of internal faculties and external subject experts appointed by the College/University. 						

HIRACHAND NEMCHAND COLLEGE OF COMMERCE, SOALPUR
(Autonomous College)

Nature of Question Paper for choice based credit system
(CBCS-NEP) Semester Pattern (w. e. f. June 2025)

Time: - 1.5 hrs.

Total Marks-30

Q. 1) Multiple choice questions. (Four alternatives should be given) 08

1) -----

a)

b)

c)

d)

2)

3)

4)

5)

6)

7)

8)

Q. 2) Write short note/Short answer/Short problem (any three) 12

A)

B)

C)

D)

Q. 3) Answer any one of the following (Long answer/Problem) 10

A)

B)