UNIVERSITY OF CALCUTTA

Notification No. CSR/51/2026

It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in the exercise of his powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 08.05.2026, approved the Course Structure for semester-1 to 8 and syllabus for semesters-7 & 8 of 4-year Honours & Honours with Research Courses of Studies in B.B.A. under CCF, 2022.

The Course Structure & syllabi for semester-7 & 8 are applicable for B.B.A. (4-year Honours and Honours with Research) Courses of Studies which was was introduced from the academic session 2023-2024 and onwards.

The new revised Course Structure for semester-1 to 6 shall take effect from the academic session 2026-2027 & thereafter. It shall not be applicable for the earlier Session.

19/05/2026

SENATE HOUSE

Kolkata-700073

19.05.2026

Prof.(Dr.) Debasis Das

Registrar

UNIVERSITY OF CALCUTTA

Revised Program Structure of Bachelors in Business Administration (BBA) (Honours and Honours with Research) under Curriculum and Credit Framework (CCF, 2022) effective from academic session 2026-2027

SEMESTER I **[(4 Credits each Paper x 3 Papers) + (3 Credits x 1 Paper) + (2 Credits each Paper x 3 Papers) = 21 Credits]**				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial; PR – Practical]	**Full Marks**
BBAA101CC1	Principles of Management and Organizational Behaviour	Core	3TH+1TU	100
BBAA102M1	Business Ethics	Minor	3TH+1TU	100
BBAA103MD1	Financial Institutions and Markets	Multi-Disciplinary Course (MDC)	2TH+1TU	75
BBAA104AEC1	Business Communication	Ability Enhancement Course (AEC)	2TH	50
BBAA105SEC1	Information Technology in Business	Skill Enhancement Course (SEC)	2TH+2PR	100
BBAA106VA1	Environmental Studies – 1 (compulsory) [vide CSR/17/2023, dt- 20.7.2023]	Value Added Course (VAC)	2TH	50
BBAA107VA2	Constitutional Values (compulsory) [vide CSR/17/2023, dt- 20.7.2023]	Value Added Course (VAC)	2TH	50

SEMESTER II [(4 Credits each Paper x 3 Papers) + (3 Credits x 1 Paper) + (2 Credits each Paper x 3 Papers) = 21 Credits]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial; PR – Practical]	**Full Marks**
BBAA201CC2	Statistics for Business Decisions	Core	3TH+1TU	100
BBAA202M2	Micro Economics	Minor	3TH+1TU	100
BBAA203MD2	Entrepreneurship Development – Theory and Practices	Multi-Disciplinary Course (MDC)	2TH+1TU	75
BBAA204AEC2	Case Analysis, Copy Writing and Content Writing in English	Ability Enhancement Course (AEC)	2TH	50
BBAA205SEC2	Digital Empowerment / Artificial Intelligence [vide CSR/36/2023, dt-08.09.2023; and CSR/35/2024, dt-24.06.2024]	Skill Enhancement Course (SEC)	3TH+1PR	100
BBAA206VA3	Environmental Studies – 2 (compulsory) [vide CSR/17/2023, dt- 20.7.2023]	Value Added Course (VAC)	2TH	50
BBAA207VA4	One from pool of six subjects as per CSR/40/2023, dt-16.10.23	Value Added Course (VAC)	2TH	50

SEMESTER III [(4 Credits each Paper x 4 Papers) + (3 Credits x 1 Paper) + (2 Credits x 1 Paper) = 21 Credits]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial; PR – Practical]	**Full Marks**
BBAA301CC3	Fundamentals of Financial Accounting	Core	3TH+1TU	100
BBAA302CC4	Cost Accounting	Core	3TH+1TU	100
BBAA303M3	Banking Theories and Practices	Minor	3TH+1TU	100
BBAA304MD3	India's Diversity and Business	Multi-Disciplinary Course (MDC)	2TH+1TU	75
BBAA305AEC3	MIL – 1 (Common for all UG programmes)	Ability Enhancement Course (AEC)	2TH	50
BBAA306SEC3	Accounting Software / Statistical Software	Skill Enhancement Course (SEC)	4PR	100

SEMESTER IV [(4 Credits each Paper x 5 Papers) + (2 Credits x 1 Paper) = 22 Credits]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial; PR – Practical]	**Full Marks**
BBAA401CC5	Financial Management	Core	3TH+1TU	100
BBAA402CC6	Human Resource Management	Core	3TH+1TU	100
BBAA403CC7	Production and Operations Management	Core	3TH+1TU	100
BBAA404CC8	Marketing Management	Core	3TH+1TU	100
BBAA405M4	Global Business Environment	Minor	3TH+1TU	100
BBAA406AEC4	MIL – 2 (Common for all UG programmes)	Ability Enhancement Course (AEC)	2TH	50

SEMESTER V [4 Credits each Paper x 6 Papers = 24 Credits]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial]	**Full Marks**
BBAA501CC9	Quantitative Techniques in Management	Core	3TH+1TU	100
BBAA502CC10	Macro Economics (*from the Academic session 2024-2025*) or Micro Economics (*for the Academic session 2023-2024 only*)	Core	3TH+1TU	100
BBAA503CC11/ * F / M / H	Corporate Accounting / Strategic Marketing and Integrated Marketing Communications / Strategic Human Resource Management	Core	3TH+1TU	100
BBAA504CC12/ * F / M / H	Audit and Assurance / Digital and Green Marketing (*from the Academic session 2026-2027*) or Green Marketing and Sustainable Branding (*for the Academic sessions 2023-2024 to 2025-2026*) / HR Accounting and Audit	Core	3TH+1TU	100
BBAA505M5	Research Methodology – I	Minor	3TH+1TU	100
BBAA506M6	Joint Ventures, Mergers and Acquisitions	Minor	3TH+1TU	100

* F – Finance
M – Marketing
HR – Human Resource

Students have to opt for the same one of the above three specializations in both Semesters V and VI.

SEMESTER VI [(4 Credits each Paper x 5 Papers) + (3 Credits x 1 Paper) = 23 Credits]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial; PR – Practical]	**Full Marks**
BBAA601CC13	Legal Environment of Business	Core	3TH+1TU	100
BBAA602CC14/ * F / M / H	Management Accounting / Sales and Distribution Management / Labour Economics	Core	3TH+1TU	100
BBAA603CC15/ * F / M / H	Taxation and Tax Management / Industrial Marketing / Talent Management and Employer Branding	Core	3TH+1TU	100
BBAA604M7	Design Thinking and Innovation Management (*from the Academic session 2026-2027*) or Human Rights and Practices (*for the Academic sessions 2023-2024 to 2025-2026*)	Minor	3TH+1TU	100
BBAA605M8	Digital Business	Minor	3TH+1TU	100
BBAA606SI	Summer Internship** (internal and external from colleges only)	-	3PR	75

* F – Finance
M – Marketing
HR – Human Resource

Students have to opt for the same one of the above three specializations in both Semesters V and VI.

** Summer Internship will have two components of marking / evaluation:
(i) Report writing of 2 Credits (50 marks), and
(ii) Viva-voce of 1 Credit (25 marks).

The evaluation shall be done by the colleges only, and the award slip will be an average marking of both internal and external experts having their joint signature.

***Note*: Students seeking an exit after Semester II / Semester IV must complete Summer Internship within Semester II / Semester IV respectively.**

SEMESTER VII [4 Credits each Paper x 5 Papers = 20 Credits]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial]	**Full Marks**
BBAA701CC16	Business Policy and Strategy	Core	3TH+1TU	100
BBAA702CC17	Corporate Governance and Non-Government Organization Management	Core	3TH+1TU	100
BBAA703CC18	Financial Analysis and Sustainability Reporting	Core	3TH+1TU	100
BBAA704CC19	Diversity, Equity and Inclusion (DEI) in Management	Core	3TH+1TU	100
BBAA705CC20	Research Methodology - II	Core	3TH+1TU	100

*** Semester Workload / Credit is defined in terms of direct teaching-learning hours:

- Semester Workload = 15 weeks duration (minimum)
- 1 Credit = 1 hour of teaching – learning per week
- 4 Credits course = 60 hours (4 hours per week x 15 weeks) teaching-learning in the Semester (minimum) {comprising 45 hours of lecture and 15 hours tutorial / practical, or 30 hours of lecture and 30 hours practical, or 60 hours practical}
- Proportionate allotment be made for 3 credits course = 45 hours {comprising 30 hours of lecture and 15 hours tutorial, or 45 hours practical} or 2 credits course = 30 hours lecture.

For BBA (4-Year Honours) under CCF 2022

SEMESTER VIII [4 Credits each Paper x 5 Papers = 20 Credits]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial]	**Full Marks**
BBAA801CC21	Database Management System	Core	3TH+1TU	100
BBAA802CC22	International Business	Core	3TH+1TU	100
BBAA803DSC1A* or BBAA803DSC1B# or BBAA803DSC1C@	Strategic Corporate Finance or Consumer Behaviour or Human Resource Development (HRD) System and Human Resource Information System (HRIS)	Core	3TH+1TU	100
BBAA804DSC2A* or BBAA804DSC2B# or BBAA804DSC2C@	Investment Analysis and Portfolio Management or Advertising and Brand Management or Management of Industrial Relations	Core	3TH+1TU	100
BBAA805DSC3A* or BBAA805DSC3B# or BBAA805DSC3C@	Investment Banking and Financial Services or Marketing of Services or Performance and Compensation Management	Core	3TH+1TU	100

Students have to opt for any one of the following three specializations:

* Group A – Finance Specialization

\# Group B – Marketing Specialization

@ Group C – Human Resource (HR) Specialization

Total No. of Credits	**172**
Full Marks	**4300**

For BBA (4-Year Honours with Research) under CCF 2022

SEMESTER VIII [(4 Credits each Paper x 3 Papers) + (6 Credits x 1 Paper) + (2 Credits x 1 Paper) = 20 Credits)]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial; PR – Practical; V – Viva]	**Full Marks**
BBAA801CC21	Database Management System	Core	3TH+1TU	100
BBAA802CC22	International Business	Core	3TH+1TU	100
BBAA803CC23A or BBAA803CC23B	Research Internship (with external entity) or Business Case reporting (based on available secondary data)	Core	3PR+1V or 3TH+1V	75 + 25 = 100
BBAA804DSC1 and BBAA805DSC2	Dissertation (5000 words) and Viva-Voce	Core	6TH+2V	150 + 50 = 200

Total No. of Credits	**172**
Full Marks	**4300**

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BBA (4-Year Honours) under CCF 2022

Programme Specific Outcomes (PSOs):

PSO1: Understand in-depth the financial system, and critical aspects of corporate accounting and reporting, taxation, risk management, organizational behaviour and management.

PSO2: Apply advanced knowledge in the field of commerce and management.

PSO3: Demonstrate problem-solving ability, analytical reasoning and critical thinking to address real world business problems.

PSO4: Seek employment in managerial position in the corporate sector and in government jobs.

PSO5: Start entrepreneurial venture.

Program Structure

[Total Credits = 40]

SEMESTER VII (4 Credits each Paper x 5 Papers = 20 Credits)				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial]	**Full Marks**
BBAA701CC16	Business Policy and Strategy	Core	3TH+1TU	100
BBAA702CC17	Corporate Governance and Non-Government Organization Management	Core	3TH+1TU	100
BBAA703CC18	Financial Analysis and Sustainability Reporting	Core	3TH+1TU	100
BBAA704CC19	Diversity, Equity and Inclusion (DEI) in Management	Core	3TH+1TU	100
BBAA705CC20	Research Methodology - II	Core	3TH+1TU	100

SEMESTER VIII (4 Credits each Paper x 5 Papers = 20 Credits)				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial]	**Full Marks**
BBAA801CC21	Database Management System	Core	3TH+1TU	100
BBAA802CC22	International Business	Core	3TH+1TU	100
BBAA803DSC1A* or BBAA803DSC1B# or BBAA803DSC1C@	Strategic Corporate Finance or Consumer Behaviour or Human Resource Development (HRD) System and Human Resource Information System (HRIS)	Core	3TH+1TU	100
BBAA804DSC2A* or BBAA804DSC2B# or BBAA804DSC2C@	Investment Analysis and Portfolio Management or Advertising and Brand Management or Management of Industrial Relations	Core	3TH+1TU	100
BBAA805DSC3A* or BBAA805DSC3B# or BBAA805DSC3C@	Investment Banking and Financial Services or Marketing of Services or Performance and Compensation Management	Core	3TH+1TU	100

Students have to opt for any one of the following three specializations:

* Group A – Finance Specialization

Group B – Marketing Specialization

@ Group C – Human Resource (HR) Specialization

SYLLABUS

7th Semester

Business Policy and Strategy

Course Code: BBAA701CC16; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the concepts and evolution of business policy and strategic implementation, evaluation and control mechanisms.

CO2: Analyze internal and external business environment using strategic tools.

CO3: Formulate corporate, business and functional level strategies.

CO4: Evaluate strategic alternatives and make strategic decisions.

CO5: Apply strategic concepts to Indian and global business cases.

Unit I: Introduction to Business Policy and Strategic Management (8 Lectures)

Meaning and nature of Business Policy; Evolution of Strategic Management; Need and importance of strategic management; Vision, Mission, Goals and Objectives; Levels of Strategy: Corporate, Business and Functional; Strategic Intent and Strategic Fit.

Unit II: External Environment Analysis (10 Lectures)

Business Environment – Micro and Macro, PESTLE Analysis; Porter's Five Forces Model; Competitive Profile Matrix (CPM); Strategic Group Mapping; Opportunities and Threats Analysis.

Unit III: Internal Environment and Strategy Formulation (10 Lectures)

Resource Based View (RBV); Core Competencies and Competitive Advantage; Value Chain Analysis; SWOT Analysis; Generic Strategies – Cost Leadership, Differentiation, Focus; Corporate Strategies – Growth, Stability, Retrenchment, Diversification, Mergers & Acquisitions, Strategic Alliances.

Unit IV: Strategy Implementation (7 Lectures)

Strategy Implementation Process; Organizational Structure and Strategy; Leadership and Corporate Governance; Strategic Change Management; Role of Corporate Culture, CSR and Sustainability in Strategy.

Unit V: Strategy Evaluation and Control (10 Lectures)

Strategy Evaluation Process; Balanced Scorecard; Benchmarking; Strategic Control Systems; Global Strategy and Digital Strategy; Emerging Trends – Blue Ocean Strategy; ESG Strategy.

Tutorial Component (1 Credit)

1. Strategic analysis report of an Indian company.
2. SWOT analysis of a local MSME.

3. Group presentation on competitive strategy.
4. Case study discussions.

<u>Suggested Readings</u>:

Fred R. David & Forest David – *Strategic Management: A Competitive Advantage* Approach, Concepts and Cases, Pearson.

Hill & Jones – *Strategic Management – An Integrated Approach*, Cengage Learning.

Kazmi, A – *Business Policy and Strategic Management*, Tata McGraw Hill.

Pearce & Robinson – *Strategic Management*, McGraw Hill.

<u>Corporate Governance and Non-Government Organization Management</u>

Course Code: BBAA702CC17; Course Type: Core; Credits: 3TH + 1T; Full Marks: 100

<u>Course Outcomes</u> (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the concept, principles and importance of Corporate Governance and examine the regulatory framework for corporate governance in India.

CO2: Analyze the role of Board, Audit committee and other stakeholders in good governance.

CO3: Understand the structure and functioning of non-government organizations (NGOs).

CO4: Evaluate governance practices in NGOs and non-profit institutions.

Unit I: Introduction to Corporate Governance (7 Lectures)

Meaning, concept and evolution of Corporate Governance; Need and importance of good governance; Principles of Corporate Governance (OECD principles); Agency Theory and Stakeholder Theory; Corporate Governance vs Corporate Management.

Unit II: Regulatory Framework of Corporate Governance in India (10 Lectures)

Companies Act, 2013 – Key provisions related to governance; SEBI (LODR) Regulations; Role of Board of Directors; Independent Directors; Audit Committee and Corporate Social Responsibility (CSR) Committee.

Unit III: Ethics, Accountability and Corporate Social Responsibility (8 Lectures)

Business Ethics and Corporate Governance; Code of Conduct and Whistle Blower Policy; Corporate Social Responsibility under Companies Act, 2013; Case studies of governance failures.

Unit IV: Introduction to Non-Government Organization Management (10 Lectures)

Meaning and characteristics of NGOs and Non-Profit Organizations (NPOs); Types of NGOs – Trust, Society, Section 8 Company; Registration and legal framework of NGOs in India; Funding sources – Grants, Donations, CSR funds; Governance structure of NGOs.

Unit V: Governance and Management of Non-Government Organizations(10 Lectures)

Strategic planning in NGOs; Financial management and accountability in NPOs; Performance measurement in non-profits; Transparency and reporting requirements; Role of NGOs in social and economic development; Impact Assessment.

Tutorial Component (1 Credit)

1. Case study analysis of a corporate governance failure.
2. Study of governance structure of a local NGO.
3. Group presentation on CSR practices of Indian companies.
4. Preparation of governance compliance checklist

Suggested Readings:

Companies Act, 2013 (India).
Helmut Anheier – *Nonprofit Organizations: Theory, Management and Policy*, Routledge.
ICSI Study Material on Corporate Governance.
Mallin, C. – *Corporate Governance*, Oxford.
Tricker, B. – *Corporate Governance: Principles, Policies and Practices*, Oxford University Press.

Financial Analysis and Sustainability Reporting

Course Code: BBAA703CC18; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:
CO1: Understand the broad framework of financial reporting and analysis.
CO2: Apply advanced tools for analyzing financial statements and assessing corporate performance.
CO3: Understand the concepts of Triple Bottom Line (TBL) and Sustainable Development Goals (SDGs).
CO4: Analyse the global and Indian frameworks for sustainability reporting (GRI, BRSR).

Unit I: Framework of Financial Analysis (10 Lectures)

Concept of Financial Reporting: Objectives, uses, and qualitative characteristics of financial information; Difference between Analysis and Interpretation; Tools of Analysis: Comparative Statements, Common-Size Statements, and Trend Analysis; Quality of Earnings: Concept of Earnings Management; Distinguishing between accrual-based accounting numbers and real cash flows.

Unit II: Advanced Ratio & Cash Flow Analysis (10 Lectures)

Ratio Analysis: Liquidity, Solvency, Profitability, and Turnover ratios; Market Strength Ratios: EPS, P/E Ratio, Dividend Yield, Market Value Added (MVA), Economic Value Added (EVA); DuPont Analysis: Decomposing ROE (Return on Equity); Cash Flow Analysis: Review of Ind AS 7; Analyzing Operating, Investing, and Financing activities to assess solvency and liquidity.

Unit III: Distress Analysis & Credit Risk Analysis (8 Lectures)

Corporate Distress: Symptoms and causes of financial distress; Prediction Models: Introduction to Altman's Z-Score Model for bankruptcy prediction; Credit Risk Analysis: Factors affecting credit rating; Role of Credit Rating Agencies (CRISIL, ICRA) in India.

Unit IV: Sustainability Reporting (7 Lectures)
Evolution of Reporting: Shift from pure Financial Reporting to Non-Financial Reporting; Corporate Social Responsibility (CSR) vs. ESG (Environmental, Social, Governance) Reporting; Triple Bottom Line (TBL): People, Planet, Profit; Need for Sustainability Reporting: Stakeholder pressure, investor demands, and regulatory mandates.

Unit V: Regulatory Framework & Standards (10 Lectures)
Global Framework: Overview of GRI (Global Reporting Initiative) Standards; SASB (Sustainability Accounting Standards Board); IIRC (International Integrated Reporting Council); Integrated Reporting: Concept, Guiding Principles, and Content Elements; Indian Scenario: CSR Provisions under Companies Act, 2013; BRSR (Business Responsibility and Sustainability Report): SEBI mandate for top listed companies; Key disclosures under BRSR Core.

<u>Tutorial Component (1 Credit)</u>
Designed for practical application.
1. Project Work: Select a Nifty 50 company and download its latest Integrated Annual Report. Calculate key ratios (DuPont Analysis) for the last 3 years. Identify the key ESG initiatives reported by the company.
2. Case Study Analysis: Analyze a company that faced "Greenwashing" allegations vs. a company with a high ESG score.
3. Comparative Analysis: Compare the BRSR disclosures of two companies in the same sector (e.g., Tata Steel vs. JSW Steel).
4. Mock Rating: Assign a "Sustainability Score" to a local MSME based on a simplified checklist of their environmental and social practices.

<u>Suggested Readings</u>:
1. <u>Financial Statement Analysis</u>:
   Bernstein, L.A. – *Financial Statement Analysis*, McGraw Hill.
   Foster, G. – *Financial Statement Analysis*, Pearson.
2. <u>Sustainability Reporting</u>:
   Chatterjee, B. & Zijl, T. – *Financial Reporting and Accounting Standards*, Createspace Independent Publication.
   GRI Standards (Free resources available on globalreporting.org).
   SEBI Circulars regarding BRSR (latest available).

Diversity, Equity and Inclusion (DEI) in Management

Paper Code: BBAA704CC19; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the conceptual difference between Diversity, Equity, Inclusion, and Belonging (DEIB).

CO2: Analyze the business case for DEI and its impact on innovation and organizational performance.

CO3: Understand systemic barriers (bias, stereotypes) and apply strategies to mitigate them.

CO4: Evaluate legal frameworks protecting diversity in the Indian workplace.

Unit I: Conceptual Foundations of DEI (10 Lectures)

Definitions and Distinction between Diversity (the mix), Equity (fair access), Inclusion (making the mix work), and Belonging (the outcome); The Business Case: Why DEI matters; Impact on innovation, employee engagement, and brand reputation; Historical Context: Evolution from "Equal Opportunity" and "Affirmative Action" to "Strategic Diversity Management; "Global vs. Local: Understanding diversity in a global context vs. the specific nuances of diversity in India (Language, Caste, Region).

Unit II: Dimensions of Diversity (10 Lectures)

Primary Dimensions: Gender, Age/Generation (Gen Z to Boomers in the workplace), Race/Ethnicity, Physical & Mental Ability (Disability inclusion); Secondary Dimensions: Education, Socio-economic background, Religion, Geographic location; Emerging Dimensions: Neurodiversity (Autism, ADHD in the workplace); LGBTQIA+ inclusion; Intersectionality: Discrimination or Privilege.

Unit III: Barriers to Inclusion (8 Lectures)

Unconscious Bias: Types of bias (Affinity bias, Confirmation bias, Halo effect, Horns effect); Stereotypes & Prejudice: Psychology of exclusion; In-group vs. Out-group dynamics; Micro-aggressions: Definition, impact on mental health and mitigation in workplace; "Glass Ceiling" & "Glass Cliff": Structural barriers in leadership.

Unit IV: Managing DEI in Organizations (10 Lectures)

Inclusive Leadership**:** Traits of an inclusive leader (Curiosity, Cultural Intelligence, Courage); HR Practices for DEI: Recruitment and Retention; Organisational climate for DEI.

Unit V: Legal Framework and Policy in India (7 Lectures)

Constitutional Provisions: Articles 14, 15, and 16 (Equality and Non-discrimination); Key Legislations:The Rights of Persons with Disabilities Act, 2016 (RPWD); The Transgender Persons (Protection of Rights) Act, 2019; Prevention of Sexual Harassment (POSH) Act, 2013; Maternity Benefit (Amendment) Act, 2017; Corporate Policy: Drafting a Zero-Tolerance Policy; Grievance Redressal Mechanisms.

Tutorial Component (1 Credit)

Designed for practical sensitization and internal assessment.

1. Implicit Bias Test: Students take the and reflect on their results in a confidential essay.
2. Policy Audit: Review the website/annual report of a top Indian company (e.g., Wipro, Infosys, Tata Steel) and analyze their DEI statement and reported metrics.
3. Role Play/Simulation: "The Hiring Committee" – Students simulate a hiring decision where they must identify and interrupt bias during candidate selection.
4. Accessibility Audit: Students evaluate their college campus or a local business for physical and digital accessibility (ramps, screen reader compatibility) and propose improvements.

Suggested Readings:

Everett, S. & Hill, A. – *Diversity, Equity and Inclusion for Business & Management*, Sage.

Jennifer Brown – *Inclusion: Diversity, The New Workplace & The Will To Change*, Publish Your Purpose Press.

Mor Barak, M. E. – *Managing Diversity: Toward a Globally Inclusive Workplace*, Sage.

N.R. Madhava Menon – *Rule of Law in a Free Society*, Oxford University Press.

Parmesh Shahani – *Queeristan: LGBTQ Inclusion in the Indian Workplace*, Westland.

Reports (latest editions) – *Women in the Workplace*, Deloitte/McKinsey.

Research Methodology - II

(Advanced Data Analysis & Reporting)

Paper Code: BBAA705 CC20; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the statistical tools necessary to test hypotheses and validate research findings.

CO2: Apply parametric and non-parametric statistical tests.

CO3: Evaluate Bivariate and Multivariate analysis techniques.

CO4: Interpret the result output of statistical software and write professional research reports.

Unit I: Hypothesis Testing - I (Parametric Tests) (10 Lectures)

Foundations**:** Concept of Hypothesis (Null & Alternative); Type I and Type II Errors; Level of Significance (alpha), Power of the Test, and p-value approach; Testing of Means (Z-test & t-test): One-sample t-test, Independent samples t-test (Difference between two means), Paired sample t-test (Before/After studies); Testing of Proportions**:** Z-test for single proportion and difference of two proportions.

Unit II: Hypothesis Testing - II (ANOVA & Non-Parametric) (10 Lectures)
Analysis of Variance (ANOVA): Logic of ANOVA; One-way ANOVA (Completely Randomized Design); Post-hoc analysis (Concept only); Non-Parametric Tests: When to use them (Distribution-free methods); Chi-Square Test (chi):Test of Goodness of Fit; Test of Independence (Association between attributes); Other Tests: Introduction to Mann-Whitney U Test and Kruskal-Wallis Test (Conceptual overview only).

Unit III: Data Analysis: Correlation & Regression (10 Lectures)
Correlation Analysis: Scatter Diagram; Pearson's Product Moment Correlation Coefficient; Significance of correlation coefficient; Partial Correlation; Regression Analysis: Simple Linear Regression Model; Least Squares Method; Coefficient of Determination (R^2) and Adjusted R^2; Standard Error of Estimate; Interpretation: interpreting regression coefficients in business scenarios (e.g., impact of ad spend on sales).

Unit IV: Data Processing & Multivariate Overview (8 Lectures)
Data Preparation: Steps in processing: Editing (Field & Central), Coding, Classification, and Tabulation of data; Multivariate Analysis (Conceptual Only); Difference between Univariate, Bivariate, and Multivariate analysis; Factor Analysis: Purpose (Data reduction) and application in consumer behaviour; Cluster Analysis: Purpose (Segmentation) and application in marketing; Discriminant Analysis: Purpose (Prediction/Classification).

Unit V: Interpretation, Report Writing and Research Ethics (7 Lectures)
Interpretation: Meaning and technique of interpretation; Precautions in interpretation; Report Writing: Significance of report writing; Steps in writing report; Layout of the research report (Preliminary pages, Main text, End matter); Types of Reports: Technical Report vs. Popular Report; Research Ethics: Plagiarism (definition and avoidance); Citation styles (APA, MLA basics); Presentation: Oral presentation of research findings.

Tutorial Component (1 Credit)
Designed to move from manual calculation to software application (Excel/SPSS/R).

1. Software Application**:** Inputting data into Excel/SPSS.Performing t-tests and Chi-square tests using software. Generating and interpreting Correlation Matrices and Regression outputs.
2. Mini-Project Analysis: Using the questionnaire designed in RM-I (Sem 5), collect dummy data (n=30) and perform Reliability test (Cronbach's Alpha), Frequency distribution of demographics, One hypothesis test relevant to the problem.
3. Report Drafting: Draft a "Findings and Conclusion" chapter based on the analysis above.

Suggested Readings:

Andy Field – *Discovering Statistics Using IBM SPSS Statistics*, Sage.

C.R. Kothari – *Research Methodology: Methods and Techniques*, New Age International (P) Ltd.

Naresh Malhotra & Satyabhusan Dash – *Marketing Research: An Applied Orientation*, Pearson.

Rubin & Levin – *Statistics for Management*, Pearson.

8th Semester

Database Management System

Paper Code: BBAA801CC21; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the concept of database management systems (DBMS) and its application in business environments.

CO2: Understand relational database structures.

CO3: Design data models.

CO4: Execute database queries using SQL.

CO5: Understand the role of data management in organizational decision-making.

Unit I: Introduction to Database Management Systems (8 Lectures)

Meaning of Data, Information, and Database; Traditional File Processing Systems vs. Database Management System; Specific advantages of DBMS; The Three Schema Architecture of DBMS (Internal, Conceptual, and External levels); Data Independence (Logical and Physical); Database Actors: Role of the Database Administrator (DBA), Database Designers, and End Users; Database application development pathway: Conceptual, Logical, Physical level data modelling concepts; SRS: Writing functional Requirement specifications of a given business scenario.

Unit II: Conceptual Data Modeling (10 Lectures)

Overview of Conceptual (ER) data model; ER Model: Concepts of Entities, Entity Sets, Attributes (Simple, Composite, Derived, Multi-valued), and Keys; Relationships: Relationship types (Unary, Binary, Ternary); Relationship sets; Relationship properties: Degree of relationship (Cardinality), Full / Partial participation, Key Constraint etc., Specialization / Generalization, Aggregation; ER Diagrams: Designing standard ER diagrams from a given SRS of business scenario(s).

Unit III: Logical level Data Modeling (10 Lectures)

Relational Model Concepts: Domains, Attributes, Tuples, and Relations; Properties of relations; Relational Keys: Super Key, Candidate Key, Primary Key, Alternate Key, and Foreign Key; Entity Integrity and Referential Integrity constraints; Relational Algebra: Basic operations (Select, Project, Union, Set Difference, Cartesian Product, Join); Database

Normalization: Purpose of normalization; Data anomalies (Insertion, Updation, Deletion); Functional Dependencies; Normal Forms (1NF, 2NF, 3NF, and Boyce-Codd Normal Form - BCNF); Lossless/ Lossy join, Dependency preservation; Conversion of ER data model to its equivalent relational data model; Use cases of designing the database for a given business scenario with specified SRS.

Unit IV: Structured Query Language (SQL) (10 Lectures)
Introduction to SQL: Characteristics and advantages of SQL; Data types in SQL; Data Definition Language (DDL): Commands to CREATE, ALTER, DROP, and TRUNCATE tables; Data Manipulation Language (DML): Commands to INSERT, UPDATE, and DELETE data; Query Language (QL): SELECT statement; Use of WHERE, ORDER BY, GROUP BY, and HAVING clauses; Aggregate functions (COUNT, SUM, AVG, MIN, MAX); Basic joins (Inner, Left, Right); Data Control and Transaction: Brief overview of DCL (GRANT, REVOKE) and TCL (COMMIT, ROLLBACK); View creation in SQL; Concept of Indexing and the associated commands in SQL.

Unit V: Emerging trends of DBMS (7 Lectures)
Semi-structured / Unstructured data handling: Motivation and overview of NoSQL databases and business applications in Big Data analytics; Objective and introductory concepts of multidimensional data handling through Data Warehouse, Data Mart; Basic concepts of transaction processing and analytical processing and role of data mining.

Tutorial Component (1 Credit)

1. Focus on hands-on database design and SQL practice using a standard RDBMS (like MySQL, Oracle, or MS Access).
2. ER Modeling Practice: Translating real-world business requirements (e.g., a university portal, a retail billing system) into comprehensive ER diagrams.
3. Normalization Exercises: Taking unnormalized business documents (like an invoice or a student report card) and normalizing the data structures up to 3NF.
4. Hands-on SQL Labs: Creating tables, inserting data, enforcing primary/foreign key constraints, and writing basic to intermediate SQL queries to extract meaningful business insights.
5. Project: A mini-project where students design a small database for a hypothetical startup, formulate the schema, and write standard operational queries.

Suggested Readings :

Elmasri, R. & Navathe, S. B. – *Fundamentals of Database Systems*, Pearson Education.
Hoffer, J. A., Ramesh, V. & Topi, H. – *Modern Database Management*, Pearson.
Ivan Bayross – *SQL, PL/SQL: The Programming Language of Oracle*, BPB Publications.
Ramakrishnan, R. & Gehrke, J. – *Database Management Systems*, McGraw Hill.
Silberschatz, A., Korth, H. F. & Sudarshan, S. – *Database System Concepts*, McGraw Hill.

International Business

Paper Code: BBAA802CC22; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand global business environment and the complexities of operating across international borders.

CO2: Evaluate international trade theories, market entry strategies, and the role of global institutions.

CO3: Analyse socio-cultural dynamics that influence international business decisions.

Unit I: Introduction to International Business (7 Lectures)

Conceptual Framework: Meaning, nature, and scope of International Business; Domestic vs. International Business; Globalization: Drivers and manifestations of globalization; Arguments for and against globalization; Internationalization Process: Phases of internationalization; EPRG Framework (Ethnocentric, Polycentric, Regiocentric, Geocentric orientations); Multinational Corporations (MNCs): Definition, characteristics, and the role of MNCs in global economy.

Unit II: International Business Environment (8 Lectures)

Economic Environment: Economic systems (capitalist, socialist, mixed); Economic development indicators; Political and Legal Environment: Political systems and political risk analysis; Differences in legal systems (Common, Civil, Theocratic law) and dispute resolution; Socio-Cultural Environment: Elements of culture (language, religion, values); Hofstede's Cultural Dimensions Theory and its impact on business practices; Technological Environment: Impact of technology on international business operations and supply chains.

Unit III: International Trade Theories and Barriers (10 Lectures)

Traditional Trade Theories: Mercantilism, Theory of Absolute Advantage, and Theory of Comparative Advantage; Modern Trade Theories: Heckscher-Ohlin Theory; Product Life Cycle Theory; Porter's Diamond Model of National Competitive Advantage; Trade Barriers: Free trade vs. Protectionism; Tariff barriers (specific, ad valorem) and Non-tariff barriers (quotas, embargo, subsidies, local content requirements).

Unit IV: Foreign Market Entry Strategies (10 Lectures)

Trade-Related Strategies: Direct and indirect exporting; Turnkey projects; Contractual Strategies: Licensing, Franchising, and Management contracts; Investment Strategies: Foreign Direct Investment (FDI) vs. Foreign Portfolio Investment (FPI); Joint Ventures, Mergers and Acquisitions (M&A), and Wholly Owned Subsidiaries (Greenfield vs. Brownfield investments); Strategic Alliances: Motives for alliance formation and reasons for failure.

Unit V: International Financial and Institutional Environment (10 Lectures)

Foreign Exchange Market: Basic concepts of exchange rates (fixed vs. flexible); Functions of forex market; Global Institutions: Role and functions of World Trade Organization (WTO), International Monetary Fund (IMF), and World Bank Group; Regional Economic Integration: Levels of integration (Free Trade Area, Customs Union, Common Market, Economic Union); Overview of major trade blocs (EU, NAFTA/USMCA, ASEAN, SAARC).

Tutorial Component (1 Credit)

1. Focus on practical analysis of global markets and international business strategies.
2. Country Risk Analysis Project: Selecting a foreign country and evaluating its political, economic, and cultural environment to determine its viability for an Indian company's expansion.
3. Hofstede Cultural Comparison: Using Hofstede's tools to compare the business culture of India with a target market (e.g., Japan or Germany) and presenting the findings.
4. Market Entry Simulation: Group exercises where students must choose and defend a market entry strategy (e.g., Joint Venture vs. Exporting) for a specific product entering a new region.
5. Case Studies: Analyzing cases of notable international business successes or failures (e.g., Starbucks in Australia, McDonald's in India).

Suggested Readings :

Aswathappa, K. – *International Business*, McGraw Hill Education.

Cherunilam, F. – *International Business: Text and Cases*, PHI Learning.

Daniels, J. D., Radebaugh, L. H. & Sullivan, D. P. – *International Business: Environments and Operations*, Pearson Education.

Hill, C. W. L. & Jain, A. K. – *International Business: Competing in the Global Marketplace*, McGraw Hill Education.

Rao, P. Subba – *International Business: Text and Cases*, Himalaya Publishing House.

Finance Specialization

Strategic Corporate Finance

Paper Code: BBAA803DSC1A; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100 (75 + 25)

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the concepts of advanced financial management and the intersection between corporate strategy and financial decision-making.

CO2: Develop skills in financial modelling, risk assessment and investment decision making.

CO3: Evaluate complex investment, financing, and restructuring strategies that maximize shareholder value.

CO4: Apply financial theories in practical corporate decision making.

Unit I: Introduction to Strategic Corporate Finance (7 Lectures)

Conceptual Framework: Meaning and scope of Strategic Corporate Finance; Integration of corporate strategy and financial strategy; Firm Objectives: Profit maximization vs. Wealth maximization; Stakeholder theory; Agency Theory: Conflicts between management and shareholders; Mechanisms for aligning interests (stock options, performance bonuses); Ethical Considerations: Ethical dilemmas in financial decision-making.

Unit II: Strategic Investment Decisions (10 Lectures)
Advanced Capital Budgeting; Evaluating projects with unequal lives; Capital rationing; Inflation and capital budgeting; Risk Analysis in Investment: Sensitivity analysis, Scenario analysis, Decision tree analysis, and Simulation; Real Options: Concept of real options in capital budgeting (Option to expand, abandon, and delay); Strategic Investments: Evaluating R&D projects, new product development, and strategic alliances.

Unit III: Strategic Financing Decisions (10 Lectures)
Capital Structure Strategy: Designing an optimal capital structure; Trade-off theory vs. Pecking order theory; Leverage Analysis: Advanced EBIT-EPS analysis; Financial leverage and risk profile; Dividend Policy and Strategy: Dividend models (Walter, Gordon, Modigliani-Miller); Stock splits and stock repurchases as strategic signals; Alternative Financing: Leasing vs. Buying; Venture capital; Private equity; Angel financing.

Unit IV: Corporate Valuation (10 Lectures)
Approaches to Valuation: Asset-based approach, Earning-based approach, and Market-based approach. Discounted Cash Flow (DCF): Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE) models; Relative Valuation: Price-to-Earnings (P/E), Price-to-Book (P/B), and Enterprise Value multiples; Intangible Asset Valuation: Basic concepts of valuing brand equity, human resources, and intellectual property.

Unit V: Corporate Restructuring (8 Lectures)
Meaning of Corporate Restructuring; Mergers and Acquisitions (M&A); Types of M&A; Strategic motives (synergy, diversification); Mechanics of M&A and M&A financing; Other Restructuring Forms: Divestitures, spin-offs, split-ups, and Leveraged Buyouts (LBOs); Reorganization and liquidation strategies.

Tutorial Component (1 Credit)
Focus on practical application and case-study analysis.
1. Case Studies: Analysis of real-world M&A deals, capital structure shifts, or corporate failures.
2. Financial Modeling: Basic spreadsheet modeling for DCF valuation and sensitivity analysis.
3. Group Discussions: Debating current financial strategies of major corporations.
4. Presentations: Student presentations on selected topics like real options or venture capital financing.

Suggested Readings :

Brealey, R.A., Myers, S.C. & Allen, F. – *Principles of Corporate Finance*, McGraw Hill.
Chandra, Prasanna – *Financial Management: Theory and Practice*, McGraw Hill Education.
Damodaran, Aswath – *Corporate Finance: Theory and Practice*, Wiley.
Ehrhardt, M. C. & Brigham, E. F. – *Corporate Finance: A Focused Approach*, Cengage Learning.
Pandey, I.M. – *Financial Management*, Vikas Publishing House.

OR

Marketing Specialization

Consumer Behaviour

Paper Code: BBAA803DSC1B; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the psychological, social, and cultural factors that influence consumer buying decisions.

CO2: Understand the consumer decision making process.

CO3: Evaluate post purchase behaviour of consumers.

CO4: Analyze consumer dynamics, evaluate market segments, and design effective, consumer-centric marketing strategies.

Unit I: Introduction to Consumer Behaviour (10 Lectures)

Conceptual Framework: Meaning, nature, and scope of consumer behaviour; Application of consumer behaviour in marketing strategy; Consumer as an Individual: Customer vs. Consumer; Ultimate consumer vs. Organizational buyer; Consumer Research: Overview of consumer research process (qualitative and quantitative approaches); Models of Consumer Behaviour: Introduction to major models (Howard-Sheth Model, Nicosia Model, and Engel-Blackwell-Miniard Model).

Unit II: Internal/Psychological Determinants of Behaviour (10 Lectures)

Consumer Needs and Motivation: Application of Maslow's Hierarchy of Needs; Motivational conflict; Involvement theory; Consumer Perception: Elements of perception (Absolute and Differential thresholds); Perceptual selection, organization, and interpretation; Perceptual mapping; Consumer Learning: Behavioral learning theories (Classical and Instrumental conditioning); Cognitive learning theory; Brand loyalty; Personality and Attitude: Trait theory; Self-concept; Tri-component attitude model; Multi-attribute attitude models; Attitude formation and change.

Unit III: External/Sociological Determinants of Behaviour (9 Lectures)

Culture and Subculture: Characteristics of culture; Cultural values; Subcultures (demographic, geographic, etc.) and their marketing implications; Cross-cultural consumer behaviour; Social Class: Concept and measurement; Social class mobility; Lifestyle profiles; Social Groups and Family: Reference groups (normative and comparative); Opinion leadership; Family decision-making roles; Traditional and Modern Family Life Cycle (FLC); Diffusion of Innovations: Diffusion process; Adoption process; Profile of consumer innovators.

Unit IV: Consumer Decision-Making Process (8 Lectures)

Levels of Decision Making: Extensive problem solving, Limited problem solving, and Routinized response behaviour; Stages of the Buying Process: Need recognition, Pre-purchase information search, Evaluation of alternatives, Purchase decision; Situational

Influences: Physical surroundings, social surroundings, time perspective, and purchase reason; Heuristics and Biases: Mental shortcuts in decision-making.

Unit V: Post-Purchase Behaviour and Modern Trends (8 Lectures)
Post-Purchase Evaluation: Customer satisfaction vs. dissatisfaction; Post-purchase cognitive dissonance and mitigating strategies; Consumerism: Evolution of consumerism; Consumer protection framework in India (Consumer Protection Act, 2019 overview); Emerging Trends: Digital and Omni-channel consumer; Green consumerism; Impact of artificial intelligence and social media on buying behaviour.

Tutorial Component (1 Credit)
Focus on practical observation and analysis of consumer trends.
1. Ad Analysis: Deconstructing current television or digital advertisements to identify specific psychological appeals (motivation, perception, or learning theories).
2. Field Study / Surveys: Designing a short questionnaire to study the brand preferences or store choice behaviour of a specific demographic (e.g., college students).
3. Case Studies:Analyzing cases of brand failures or successes based on consumer behaviour miscalculations or insights.
4. Role-Play/Focus Groups: Conducting a mock focus group to map decision-making process for a high-involvement product (like a car or laptop).

Suggested Readings :

Loudon, D. L. & Bitta, A. J. D. – *Consumer Behaviour: Concepts and Applications*, McGraw Hill Education.
Majumdar, R. – *Consumer Behaviour: Insights from Indian Market*, PHI Learning.
Mothersbaugh, D. L., Hawkins, D. I., Kleiser, S. B. & Mookerjee, A. – *Consumer Behavior: Building Marketing Strategy*, McGraw Hill.
Schiffman, L. G., Wisenblit, J. & Kumar, S. R. – *Consumer Behavior*, Pearson Education.
Solomon, M. R. – *Consumer Behavior: Buying, Having, and Being*, Pearson Education.

OR

Human Resource (HR) Specialization

Human Resource Development (HRD) System and Human Resource Information System (HRIS)

Paper Code: BBAA803DSC1C; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Understand the concepts of Human Resource Development (HRD) system and its subsystems in training, career planning, and organizational development.

CO2: Obtain in-depth understanding of HR Information System (HRIS) and the digital applications in HR functions.
CO3: Interpret HR data and apply basic HR analytics.
CO4: Develop skills in designing HR dashboards and policy frameworks using HRIS tools.

Unit I: Foundations of HRD System (7 Lectures)
Concept, Evolution and Scope of HRD; HRD vs HRM: Conceptual Distinction, Objectives and Functions of HRD; HRD as an Integrated System; Role of Top Management and Line Managers in HRD; HRD Climate and Organizational Culture; HRD in Indian Business Context.

Unit II: HRD Subsystems and Interventions (10 Lectures)
Training & Development: Methods and Evaluation; Performance Appraisal Systems; Career Planning and Succession Planning; Employee Counselling and Mentoring; Management Development Programmes (MDP); Organizational Development (OD) Interventions; HRD Audit and HR Scorecard.

Unit III: HR Information System (HRIS): Concepts and Structure (10 Lectures)
Meaning, Need and Objectives of HRIS; Evolution from Manual HR Records to Digital Systems; Components and Modules of HRIS; HR Database and Data Management; HRIS Architecture; ERP Systems in HR (overview of SAP HR / Oracle HRMS); Introduction to HR Analytics.

Unit IV: Applications of HRIS and Digital HR (10 Lectures)
E-Recruitment and Applicant Tracking System; Payroll & Compensation Management System; Attendance and Leave Management System; Learning Management System (LMS); Employee Self-Service (ESS) Portal; AI and Automation in HR; Data Privacy and Security in HRIS.

Unit V: Contemporary Issues in HRD and HRIS (8 Lectures)
Digital Transformation in HR; HR 4.0 and People Analytics; Remote Workforce Management; HR Metrics and Dashboard Reporting; Ethical Issues in HR Data Handling.

<u>Tutorial Component (1 TU Credit – 25 Marks Internal)</u>
Focus on practical exposure and applied learning.
1. Case Study Discussion, HRD practices in Indian IT / Manufacturing firms, Digital HR transformation cases, Mini HR IS Project (Excel-Based), Creating employee database, Payroll calculation sheet, Leave management tracker, HR Dashboard Preparation, Attrition rate, Training cost analysis, Performance rating distribution
2. Group Presentation, Comparison of HR IS software, AI in recruitment, Policy Drafting Exercise
3. Draft digital data protection policy.
4. Viva / Practical Demonstration

<u>Suggested Readings</u> :
Aswathappa, K. – *Human Resource Management*, McGraw Hill.
Cascio, W. & Boudreau, J. – *Investing in People: Financial Impact of Human Resource Initiatives*, Pearson.

Dessler, G. & Varrkey, B. – *Human Resource Management*, Pearson.
Gupta, C. B. – *Human Resource Management*, Sultan Chand & Sons.
Kavanagh, M. J., Thite, M. & Johnson, R. D. – *Human Resource Information Systems: Basics, Applications & Future Directions*, Sage.
Laudon, K. C. & Laudon, J. P. – *Management Information System,* Pearson.
Monappa, A. & Saiyadain, M. S. – *Personnel Management*, Tata McGraw Hill.
Rao, T. V. – *HRD Audit: Evaluating the Human Resource Function for Business Improvement,* Sage Publications.
Rao, T. V. – *Human Resources Development: Experiences, Interventions, Strategies*, Sage Publications.
Verhulst, S. L. & DeCenzo, D. A. – *Fundamentals of Human Resource Management,* Wiley.

Finance Specialization

Investment Analysis and Portfolio Management

Paper Code: BBAA804DSC2A; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Understand the theoretical concepts and practical applications in the field of investments.
CO2: Understand the relationship between risk and return of securities.
CO3: Develop skills required to analyze various investment avenues.
CO4: Master the techniques of constructing, managing, and evaluating a portfolio of securities.

Unit I: Introduction to Investment Environment (9 Lectures)
Conceptual Framework; Meaning of investment; Investment vs. Speculation vs. Gambling; Investment objectives and process; Investment Avenues: Overview of financial assets (equity, bonds, mutual funds, derivatives) and real assets (real estate, gold); Risk and Return Concept: Historical and expected return; Concept of risk; Systematic and Unsystematic risk; Measurement of historical and expected risk (Variance, Standard Deviation).

Unit II: Securities Market Structure and Operations (8 Lectures)
Primary Market: Role and functions; Book building process; Initial Public Offerings (IPOs). Secondary Market: Functions of stock exchanges; Trading and settlement mechanisms (rolling settlement); Dematerialization and role of depositories; Market Regulation and Indicators: Role of SEBI in investor protection; Stock market indices (Nifty, Sensex) and their calculation methodologies.

Unit III: Security Analysis (10 Lectures)
Fundamental Analysis: EIC Framework (Economy, Industry, and Company analysis); Macroeconomic factors; Industry life cycle; Company financial analysis. Technical Analysis: Basic principles; Dow Theory; Chart types; Key patterns (Head and shoulders, support and resistance); Technical indicators (Moving Averages, RSI, MACD); Efficient Market Hypothesis (EMH): Weak, Semi-strong, and Strong forms of market efficiency; Behavioral finance basics (herding, anchoring).

Unit IV: Portfolio Theory and Construction (10 Lectures)
Traditional vs. Modern Portfolio Theory: Markowitz Portfolio Theory; Calculating portfolio risk and return; Covariance and Correlation matrix; Efficient Frontier: Optimal portfolio selection; Introduction of risk-free asset; Asset Pricing Models: Capital Asset Pricing Model (CAPM); Security Market Line (SML) and Capital Market Line (CML); Concept of Beta; Arbitrage Pricing Theory (APT).

Unit V: Portfolio Evaluation and Revision (8 Lectures)
Performance Evaluation: Risk-adjusted return measures; Sharpe ratio, Treynor ratio, and Jensen's Alpha; Mutual Funds: Concept, types, and role of mutual funds in portfolio management; Net Asset Value (NAV); Portfolio Revision: Needs and constraints; Active vs. Passive management strategies; Formula plans (Constant Rupee Value, Constant Ratio).

Tutorial Component (1 Credit)
1. Focus on practical, hands-on applications of investment theories.
2. Virtual Trading: Using stock market simulators (e.g., Moneybhai, Investopedia Simulator) to build and track a mock portfolio.
3. Risk & Return Calculation: Spreadsheet modeling to calculate historical returns, standard deviation, and beta for selected listed companies.
4. Technical Charting: Hands-on sessions using tools like TradingView or Yahoo Finance to identify technical patterns and indicators.
5. Mutual Fund Factsheet Analysis: Reading and evaluating real mutual fund scheme documents and comparing their Sharpe and Treynor ratios.

Suggested Readings :
Bhalla, V. K. – *Investment Management*, S. Chand Publishing.
Bodie, Z., Kane, A., Marcus, A. J. & Mohanty, P. – *Investments*, McGraw Hill.
Chandra, Prasanna – *Investment Analysis and Portfolio Management*, McGraw Hill.
Fischer, D. E. & Jordan, R. J. – *Security Analysis and Portfolio Management*, Pearson Education.
Rustagi, R. P. – *Investment Management*, Sultan Chand & Sons.

OR

Marketing Specialization

Advertising and Brand Management

Paper Code: BBAA804DSC2B; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Understand the principles and practices of advertising and brand management.
CO2: Understand media planning.
CO3: Develop skills to design effective advertising campaigns.
CO4: Build, measure and manage strong brand equity in a competitive market.

Unit I: Introduction to Advertising (8 Lectures)
Conceptual Framework: Meaning, nature, and scope of advertising; Role of advertising in the integrated marketing communications (IMC) mix; Communication Process: Source, message, channel, receiver, and noise in advertising; Types of Advertising: Consumer, B2B, corporate, institutional, and public service advertising; Regulatory and Ethical Environment: Economic and social impact of advertising; Deceptive advertising; Role of the Advertising Standards Council of India (ASCI).

Unit II: Advertising Campaign and Media Planning (10 Lectures)
Advertising Objectives: Setting goals; DAGMAR approach (Defining Advertising Goals for Measured Advertising Results); Creative Strategy: Creative brief; Types of advertising appeals (rational, emotional, moral); Message execution styles (slice of life, testimonial, demonstration); Media Planning: Media selection criteria (reach, frequency, impact); Overview of traditional and digital media vehicles; Media scheduling strategies (continuous, flighting, pulsing); Advertising Agencies: Structure, functions, types of agencies (full-service vs. boutique), and client-agency relationship dynamics.

Unit III: Introduction to Brand Management (9 Lectures)
Understanding Brands: Product vs. Brand; Significance of branding for consumers and firms; Types of brands (manufacturer, private label, generic); Brand Identity vs. Brand Image: Developing a core brand identity; Kapferer's Brand Identity Prism (physique, personality, culture, relationship, reflection, self-image); Brand Elements: Criteria for choosing brand names, logos, symbols, characters, slogans, and packaging.

Unit IV: Brand Positioning and Brand Equity (10 Lectures)
Brand Positioning: Identifying target markets; Establishing Points of Parity (POP) and Points of Difference (POD); Crafting a brand positioning statement; Brand Equity Concept: Definition and importance of brand equity; Financial vs. consumer-based perspectives; Models of Brand Equity: Aaker's Brand Equity Model (brand awareness, brand loyalty, perceived quality, brand associations); Keller's Customer-Based Brand Equity (CBBE)

pyramid; Measuring Brand Equity: Overview of qualitative and quantitative techniques for brand audits and tracking.

Unit V: Brand Strategies and Contemporary Issues (8 Lectures)
Brand Architecture and Extension: Line extensions vs. category extensions; Flanker brands; Advantages and risks of brand extension; Collaborative Branding: Co-branding and ingredient branding strategies; Brand Life Cycle Management: Brand reinforcement, revitalization, and repositioning strategies; Digital Branding: Role of social media, influencer marketing, and online brand communities in shaping modern brand narratives.

Tutorial Component (1 Credit)
1. Focus on hands-on application of advertising and branding concepts.
2. Ad Campaign Deconstruction: Selecting a recent, popular ad campaign and presenting an analysis of its target audience, appeal, positioning, and media strategy.
3. Brand Audit Project: Conducting a mini brand audit for a local or national brand, assessing its current brand image, equity, and sources of competitive advantage.
4. Creative Pitch: Working in groups as a mock "advertising agency" to develop a creative brief, tagline, and storyboard for a hypothetical new product.
5. Media Plan Development: Creating a localized media plan and budget allocation for a specific brand objective.

Suggested Readings :
Aaker, D. A. – *Building Strong Brands*, Free Press.
Batra, R., Myers, J. G. & Aaker, D. A. – *Advertising Management*, Pearson Education.
Belch, G. E., Belch, M. A. & Purani, K. – *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill.
Chunawalla, S. A. & Sethia, K. C. – *Foundations of Advertising - Theory & Practice*, Himalaya Publishing House.
Keller, K. L., Parameswaran, A. M. G., Jacob, I. C. & Swaminathan, V. – *Strategic Brand Management: Building, Measuring, and Managing Brand Equity*, Pearson Education.

OR

Human Resource (HR) Specialization

Management of Industrial Relations

Paper Code: BBAA804DSC2C; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Understand the concept and practice of industrial relations, trade union dynamics in Indian context.
CO2: Understand the evolution of labour laws in India, and the Four Indian Labour Codes and their practical implications.

CO3: Develop skills required for effective grievance handling, collective bargaining, and dispute resolution in a dynamic organizational environment.
CO4: Acquire skills for managing workplace harmony and compliance.

Unit I: Concept and Framework of Industrial Relations (9 Lectures)
Meaning, Scope and Objectives of Industrial Relations; Evolution of Industrial Relations in India; Actors in Industrial Relations: Employers, Employees, Trade Unions, Government; Approaches to Industrial Relations: Unitary Approach, Pluralistic Approach, Marxist Approach; Industrial relations in Service sector and Gig economy.

Unit II: Trade Unions and Collective Bargaining (8 Lectures)
Trade Union Movement in India; Objectives and Functions of Trade Unions; Registration of Trade Unions; Collective Bargaining: Concept, Types and Process; Pre-requisites for Effective Collective Bargaining; Worker Participation in Management; Grievance Handling Procedures.

Unit III: Industrial Disputes and Labour Welfare (8 Lectures)
Meaning and Causes of Industrial Disputes; Strike, Lockout, Layoff, Retrenchment, Closure; Mechanisms for Dispute Settlement: Conciliation, Arbitration, Adjudication; Labour Welfare: Concept and Types; Social Security Measures in India.

Unit IV: The Four Indian Labour Codes (2019–2020) (13 Lectures)
Code on Wages, 2019 - Minimum Wages, Equal Remuneration; Payment of Wages, Bonus Provisions, Concept of Floor Wage; *Industrial Relations Code, 2020* - Recognition of Trade Unions, Standing Orders, Strikes and Lockouts Regulations, Reskilling Fund, Threshold for Layoff/Retrenchment; *Code on Social Security, 2020* - EPF & ESI Provisions, Gig and Platform Workers, Maternity Benefit, Gratuity; *Occupational Safety, Health and Working Conditions Code, 2020* - Health & Safety Standards, Working Hours, Leave Provisions, Women Employment Provisions.

Unit V: Analysis of the Four Indian Labour Codes (7 Lectures)
Rationale for Labour Code Reforms; Advantages and Concerns; Implications for MSMEs and Start-ups.

<u>Tutorial Component (1 Credit)</u>
1. Case study discussion on industrial disputes in India.
2. Analysis of recent labour reforms.
3. Preparation of comparative table (Old Labour Acts vs New Labour Codes).
4. Group presentation on Trade Union issues.
5. Drafting a simple grievance redressal policy.
6. Short project on labour compliance in MSMEs (local example – Howrah/Kolkata industries).

<u>Suggested Readings</u> :
C. B. Mamoria, Mamoria, S. & Subba Rao, P. – *Dynamics of Industrial Relations*, Himalaya Publishing House.
Goswami, V. G. – *Labour & Industrial Laws*, Central Law Agency.
Government of India – *Official Gazette Notifications on Labour Codes*.

ILO Reports on Industrial Relations.
Sinha, P. R. N., Sinha, I. B. & Shekhar, S. P. – *Industrial Relations, Trade Unions and Labour Legislation*, Pearson Education.
Taxmann – *New Labour Codes with Comparative Study of New Labour Codes and Old Labour Laws* (updated edition), Taxmann Publication.

Finance Specialization

Investment Banking and Financial Services

Paper Code: BBAA805DSC3A; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Know the investment banking industry and the broader spectrum of allied financial services.
CO2: Evaluate the operational mechanics, regulatory frameworks, and strategic functions of investment banks, including capital raising, corporate advisory, and specialized financial services.
CO3: Understand the various other fund-based and fee-based financial services like leasing, factoring, insurance, credit rating, depository etc.

Unit I: Introduction to Investment Banking (8 Lectures)
Conceptual Framework: Evolution and scope of investment banking; Structure of the global and Indian financial system; Investment vs. Commercial Banking: Key differences in business models, risk profiles, and regulatory requirements (Glass-Steagall Act context); Core Investment Banking Functions: capital raising, M&A advisory, trading, and brokerage; Regulatory Environment: Role of SEBI, RBI, and other regulatory bodies in governing investment banking activities in India.

Unit II: Issue Management and Underwriting (10 Lectures)
Capital Raising: Mechanics of public issues (IPOs, FPOs), Rights issues, and Private Placements; Role of Merchant Bankers: Pre-issue obligations (drafting offer documents, due diligence, pricing) and post-issue management (allotment, listing); Book Building Process: Concept, price band determination, and allocation mechanisms; Underwriting: Types of underwriting agreements (firm commitment vs. best efforts); Role and liabilities of underwriters.

Unit III: Corporate Advisory and Restructuring (8 Lectures)
Mergers & Acquisitions (M&A) Advisory: Role of investment banks in target identification, due diligence, deal structuring, and financing; Valuation Services: Application of valuation models in M&A transactions; Corporate Restructuring: Advising on spin-offs, carve-outs,

and capital restructuring; Private Equity & Venture Capital: Syndication process; Private funding for startups and growth-stage firms.

Unit IV: Fund-Based Financial Services (10 Lectures)
Insurance: Concept, law of numbers and actuarial principle, types of insurance – life insurance, general insurance and group insurance, micro-insurance and bancassurance; Leasing: Financial vs. Operating lease, mechanics of leasing, regulatory framework and tax implications; Hire Purchase: mechanism, evaluation, and differences from leasing; Factoring and Forfaiting: concept, mechanism, types of factoring (recourse vs. non-recourse), and benefits for working capital management; Housing Finance: Role of housing finance companies and securitization of mortgages.

Unit V: Fee-Based Financial Services (9 Lectures)
Credit Rating: Concept and utility; Rating methodology; Major credit rating agencies in India (CRISIL, ICRA, CARE) and globally; Portfolio Management Services (PMS): Structure, types (discretionary vs. non-discretionary), and SEBI guidelines; Wealth Management: Services offered to High Net Worth Individuals (HNIs), asset allocation and family office concepts; Depository and Custodial Services: Roles of NSDL, CDSL, and custodians in the financial ecosystem.

Tutorial Component (1 Credit)
1. Focus on analyzing real-world investment banking operations and financial service products.
2. IPO Analysis: Selecting a recent IPO, analyzing its Draft Red Herring Prospectus (DRHP), and evaluating the role of the lead managers.
3. M&A Case Studies: Group presentations on landmark M&A deals, focusing on advisory role and deal structuring.
4. Credit Rating Review: Analyzing publicly available credit rating rationale for corporate bond issuances.
5. Financial Services Comparison: Comparative study of various leasing or PMS products offered by leading Indian financial institutions.

Suggested Readings :

Bhole, L.M. & Mahakud, J. – *Financial Institutions and Markets*, McGraw Hill.
Khan, M.Y. – *Financial Services*, McGraw Hil.
Machiraju, H.R. – *Indian Financial System*, Vikas Publishing.
Pathak, Bharati V. – *Indian Financial System: Markets, Institutions and Services*, Pearson.
Pratap Giri S. – *Investment Banking: Concepts, Analyses and Cases*, McGraw Hill.

OR

Marketing Specialization

Marketing of Services

Paper Code: BBAA805DSC3B; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Understand the unique challenges and strategies involved in marketing services as opposed to tangible goods.
CO2: Know the framework necessary to build lasting customer relationships in rapidly growing service economy.
CO3: Develop skills to design service experiences, manage service quality, and implement the extended marketing mix.

Unit I: Introduction to Services Marketing (8 Lectures)
Conceptual Framework: Definition and nature of services; Evolution and growth of service sector in global and Indian economy; Characteristics of Services: IHIP framework (Intangibility, Heterogeneity, Inseparability, and Perishability) and their marketing implications; Goods vs. Services continuum; Key differences in marketing tangible products versus services; Classification of Services: Categorization based on tangibility, customization, customer contact, and delivery methods.

Unit II: Extended Services Marketing Mix (7Ps) (10 Lectures)
Traditional 4Ps in Services; Product: Core and supplementary service elements, Flower of Service model; Pricing: Approaches to pricing services (cost-based, competition-based, value-based); Yield management; Place: Distribution channels for services; Franchising; Electronic delivery; Promotion: Educating customers, managing promises, and utilizing tangible cues; Extended 3Ps in Services Marketing Mix; People: Boundary spanners and customers in service co-creation, Emotional labor; Physical Evidence; Servicescape and its impact on customer and employee behaviour; Process; Service Blueprinting.

Unit III: Consumer Behaviour in Services (8 Lectures)
Service Encounter: "Moments of Truth"; High-contact vs. low-contact services; Customer Expectations: Types of expectations (desired, adequate, predicted); Zone of Tolerance; Customer Perceptions: Factors influencing customer satisfaction and perceived service value; Consumer Decision Process: Differences in information search, evaluation of alternatives (search, experience, and credence properties), and post-purchase behavior for services.

Unit IV: Service Quality and Recovery (10 Lectures)
Defining Service Quality: shift from objective to perceived quality; Gaps Model: Understanding and closing Provider Gaps (Listening, Service Design & Standards, Service Performance, and Communication gaps) and Customer Gap; Measuring Service Quality:

SERVQUAL instrument (Reliability, Assurance, Tangibles, Empathy, Responsiveness); Service Failure and Recovery: Service recovery paradox; Types of complainers; Strategies for effective service recovery; Service guarantees.

Unit V: Strategic Issues and Emerging Trends (9 Lectures)
Managing Demand and Capacity: Strategies for matching fluctuating demand with perishable service capacity (e.g., reservation systems, shifting demand, altering capacity); Relationship Marketing: Moving from transactional to relationship marketing; Customer lifetime value (CLV); Loyalty programs; Technology in Services: Impact of self-service technologies (SSTs), artificial intelligence, and mobile apps on service delivery and customer experience.

Tutorial Component (1 Credit)

1. Focus on practical observation, measurement, and design of service experiences.
2. Service Blueprinting Project: Selecting a local service business (like a restaurant or bank) and mapping out a comprehensive service blueprint to identify potential fail points.
3. SERVQUAL Application: Designing and administering a short SERVQUAL survey to measure the service quality of a specific institution (e.g., the college library or cafeteria).
4. Servicescape Analysis: Conducting a photographic audit of a retail or hospitality servicescape and analyzing its impact on the customer experience.
5. Case Studies: Group discussions on landmark cases of service failure and successful service recovery strategies.

Suggested Readings :

Hoffman, K. D. & Bateson, J. E. G. – *Services Marketing: Concepts, Strategies and Cases*, Cengage.

Lovelock, C., Wirtz, J. & Chatterjee, J. – *Services Marketing: People, Technology and Strategy*, Pearson Education.

Nargundkar, R. – *Services Marketing: Text and Cases*, McGraw Hill Education.

Srinivasan, R. – *Services Marketing: The Indian Context*, PHI Learning.

Zeithaml, V. A., Bitner, M. J., Gremler, D. D., Mende, M. & Shainesh, G. – *Services Marketing: Integrating Customer Focus Across the Firm*, McGraw Hill.

OR

Human Resource (HR) Specialization

Performance and Compensation Management

Paper Code: BBAA805DSC3C; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Understand how organizations evaluate employee performance.
CO2: Design performance equitable, motivating reward systems.

CO3: Develop skills to align performance metrics with strategic goals.
CO4: Conduct job evaluation, and design competitive compensation packages that can attract, retain, and motivate talent.

Unit I: Performance Management System (7 Lectures)
Conceptual Framework: Meaning, objectives, and scope of Performance Management; Differences between Performance Appraisal and Performance Management; Performance Management Cycle: Goal setting, ongoing feedback and coaching, performance appraisal, and reward / development; Strategic Linkage: Aligning individual performance goals with organizational strategy.

Unit II: Performance Appraisal and Measurement (10 Lectures)
Appraisal Process: Establishing performance standards; Communicating standards; Measuring actual performance; Feedback and counselling; Methods of Appraisal - *Traditional Methods:* Ranking, Paired Comparison, Forced Distribution, Graphic Rating Scales; *Modern Methods:* Management by Objectives (MBO), 360-Degree Feedback, Assessment Centres; Behaviorally Anchored Rating Scales (BARS): Concept, development steps, and advantages over traditional scales; Rater Errors: Halo/Horn effect, central tendency, leniency/strictness bias, recency effect.

Unit III: Compensation Management (10 Lectures)
Conceptual Framework: Meaning, objectives, and principles of compensation management; Intrinsic vs. Extrinsic rewards; Theories of Wages: Subsistence Theory, Standard of Living Theory, Wage Fund Theory, and Marginal Productivity Theory; Components of Remuneration: Basic Pay, Dearness Allowance (DA), House Rent Allowance (HRA), other allowances, perquisites, and retiral benefits (Provident Fund, Gratuity); Compensation management for service sector, remote workers and gig workers.

Unit IV: Job Evaluation and Wage Determination (8 Lectures)
Job Evaluation: Concept, objectives, and process; Differences between job evaluation and performance appraisal; Methods of Job Evaluation: Analytical and Non-Analytical Methods; Non-Analytical Methods: Ranking and Job Classification / Grading; Analytical Methods: Factor Comparison and Point-Factor Method; Pay Structures: Establishing internal equity, external equity, and individual equity; Conducting wage and salary surveys; Broadband pay structures.

Unit V: Incentives, Benefits, and Executive Compensation (10 Lectures)
Incentive Plans: Concept of Performance-Related Pay (PRP); Individual incentive plans (Halsey, Rowan, Taylor's differential piece rate) vs. Group/Organizational incentive plans (Gainsharing, Scanlon Plan, Profit sharing); Fringe Benefits: Concept, objectives, and types of employee benefits and services (statutory vs. voluntary); Executive Compensation: Unique features of executive pay; Components (base salary, short-term incentives, long-term incentives); Employee Stock Option Plans (ESOPs) and Sweat Equity.

<u>Tutorial Component (1 Credit)</u>
1. Focus on the practical design and calculation of performance and pay structures.
2. Appraisal Form Design: Working in groups to design a modern performance appraisal form (incorporating BARS or MBO) for a specific job profile (e.g., a Sales Manager).

3. CTC Structuring: Practical exercises on breaking down and designing a Cost to Company (CTC) structure, calculating take-home pay after statutory deductions.
4. Job Evaluation Exercise: Conducting a mock job evaluation for 3-4 different roles within a college setting using the Point-Factor method.
5. Case Study Analysis: Discussing real-world cases regarding executive compensation controversies or transition from forced ranking to continuous feedback models in major tech companies.

Suggested Readings :

Armstrong, M. – *Armstrong's Handbook of Performance Management*, Kogan Page.
Bhattacharyya, D. K. – *Performance Management Systems and Strategies*, Pearson.
Kohli, A. S. & Deb, T. – *Performance Management*, Oxford University Press.
Milkovich, G. T., Newman, J. M. & Venkata Ratnam, C. S. – *Compensation*, McGraw Hill Education.
Singh, B. D. – *Compensation and Reward Management*, Excel Books.

BBA (4-Year Honours with Research) under CCF 2022

Programme Specific Outcomes (PSOs):

PSO1: Understand in-depth the financial system, and critical aspects of corporate accounting and reporting, taxation, risk management, organizational behaviour and management.

PSO2: Apply advanced knowledge in the field of commerce and management.

PSO3: Demonstrate problem-solving ability, analytical reasoning and critical thinking to address real world business problems.

PSO4: Develop research aptitude and apply necessary skills to conduct research.

PSO5: Seek employment in managerial position in the corporate sector and in government jobs, or in research-based organizations.

PSO6: Start entrepreneurial venture.

Program Structure

[Total Credits = 40]

SEMESTER VII (4 Credits each Paper x 5 Papers = 20 Credits)				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial]	**Full Marks**
BBAA701CC16	Business Policy and Strategy	Core	3TH+1TU	100
BBAA702CC17	Corporate Governance and Non-Government Organization Management	Core	3TH+1TU	100
BBAA703CC18	Financial Analysis and Sustainability Reporting	Core	3TH+1TU	100
BBAA704CC19	Diversity, Equity and Inclusion (DEI) in Management	Core	3TH+1TU	100
BBAA705 CC20	Research Methodology - II	Core	3TH+1TU	100

SEMESTER VIII [(4 Credits each Paper x 3 Papers) + (6 Credits x 1 Paper) + (2 Credits x 1 Paper) = 20 Credits)]				
Course / Paper Code	**Course / Paper Title**	**Course Type**	**Credits** [TH – Theoretical; TU – Tutorial; PR – Practical; V – Viva]	**Full Marks**
BBAA801CC21	Database Management System	Core	3TH+1TU	100
BBAA802CC22	International Business	Core	3TH+1TU	100
BBAA803CC23A or BBAA803CC23B	Research Internship (with external entity) or Business Case reporting (based on available secondary data)	Core	3PR+1V or 3TH+1V	75 + 25 = 100
BBAA804DSC1 and BBAA805DSC2	Dissertation (5000 words) and Viva-Voce	Core	6TH+2V	150 + 50 = 200

SYLLABUS

7th Semester

Business Policy and Strategy

Course Code: BBAA701CC16; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the concepts and evolution of business policy and strategic implementation, evaluation and control mechanisms.

CO2: Analyze internal and external business environment using strategic tools.

CO3: Formulate corporate, business and functional level strategies.

CO4: Evaluate strategic alternatives and make strategic decisions.

CO5: Apply strategic concepts to Indian and global business cases.

Unit I: Introduction to Business Policy and Strategic Management (8 Lectures)

Meaning and nature of Business Policy; Evolution of Strategic Management; Need and importance of strategic management; Vision, Mission, Goals and Objectives; Levels of Strategy: Corporate, Business and Functional; Strategic Intent and Strategic Fit.

Unit II: External Environment Analysis (10 Lectures)
Business Environment – Micro and Macro, PESTLE Analysis; Porter's Five Forces Model; Competitive Profile Matrix (CPM); Strategic Group Mapping; Opportunities and Threats Analysis.

Unit III: Internal Environment and Strategy Formulation (10 Lectures)
Resource Based View (RBV); Core Competencies and Competitive Advantage; Value Chain Analysis; SWOT Analysis; Generic Strategies – Cost Leadership, Differentiation, Focus; Corporate Strategies – Growth, Stability, Retrenchment, Diversification, Mergers & Acquisitions, Strategic Alliances.

Unit IV: Strategy Implementation (7 Lectures)
Strategy Implementation Process; Organizational Structure and Strategy; Leadership and Corporate Governance; Strategic Change Management; Role of Corporate Culture, CSR and Sustainability in Strategy.

Unit V: Strategy Evaluation and Control (10 Lectures)
Strategy Evaluation Process; Balanced Scorecard; Benchmarking; Strategic Control Systems; Global Strategy and Digital Strategy; Emerging Trends – Blue Ocean Strategy; ESG Strategy.

<u>Tutorial Component (1 Credit)</u>

5. Strategic analysis report of an Indian company.
6. SWOT analysis of a local MSME.
7. Group presentation on competitive strategy.
8. Case study discussions.

<u>Suggested Readings</u>:

Fred R. David & Forest David – *Strategic Management: A Competitive Advantage* Approach, Concepts and Cases, Pearson.
Hill & Jones – *Strategic Management – An Integrated Approach*, Cengage Learning.
Kazmi, A – *Business Policy and Strategic Management*, Tata McGraw Hill.
Pearce & Robinson – *Strategic Management*, McGraw Hill.

<u>Corporate Governance and Non-Government Organization Management</u>

Course Code: BBAA702CC17; Course Type: Core; Credits: 3TH + 1T; Full Marks: 100

<u>Course Outcomes</u> (COs):
After successful completion of this course, the students will be able to:
CO1: Understand the concept, principles and importance of Corporate Governance and examine the regulatory framework for corporate governance in India.
CO2: Analyze the role of Board, Audit committee and other stakeholders in good governance.
CO3: Understand the structure and functioning of non-government organizations (NGOs).
CO4: Evaluate governance practices in NGOs and non-profit institutions.

Unit I: Introduction to Corporate Governance (7 Lectures)
Meaning, concept and evolution of Corporate Governance; Need and importance of good governance; Principles of Corporate Governance (OECD principles); Agency Theory and Stakeholder Theory; Corporate Governance vs Corporate Management.

Unit II: Regulatory Framework of Corporate Governance in India (10 Lectures)
Companies Act, 2013 – Key provisions related to governance; SEBI (LODR) Regulations; Role of Board of Directors; Independent Directors; Audit Committee and Corporate Social Responsibility (CSR) Committee.

Unit III: Ethics, Accountability and Corporate Social Responsibility (8 Lectures)
Business Ethics and Corporate Governance; Code of Conduct and Whistle Blower Policy; Corporate Social Responsibility under Companies Act, 2013; Case studies of governance failures.

Unit IV: Introduction to Non-Government Organization Management (10 Lectures)
Meaning and characteristics of NGOs and Non-Profit Organizations (NPOs); Types of NGOs – Trust, Society, Section 8 Company; Registration and legal framework of NGOs in India; Funding sources – Grants, Donations, CSR funds; Governance structure of NGOs.

Unit V: Governance and Management of Non-Government Organizations(10 Lectures)
Strategic planning in NGOs; Financial management and accountability in NPOs; Performance measurement in non-profits; Transparency and reporting requirements; Role of NGOs in social and economic development; Impact Assessment.

Tutorial Component (1 Credit)

5. Case study analysis of a corporate governance failure.
6. Study of governance structure of a local NGO.
7. Group presentation on CSR practices of Indian companies.
8. Preparation of governance compliance checklist

Suggested Readings:

Companies Act, 2013 (India).
Helmut Anheier – *Nonprofit Organizations: Theory, Management and Policy*, Routledge.
ICSI Study Material on Corporate Governance.
Mallin, C. – *Corporate Governance*, Oxford.
Tricker, B. – *Corporate Governance: Principles, Policies and Practices*, Oxford University Press.

<u>Financial Analysis and Sustainability Reporting</u>

Course Code: BBAA703CC18; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

<u>Course Outcomes</u> (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the broad framework of financial reporting and analysis.

CO2: Apply advanced tools for analyzing financial statements and assessing corporate performance.

CO3: Understand the concepts of Triple Bottom Line (TBL) and Sustainable Development Goals (SDGs).

CO4: Analyse the global and Indian frameworks for sustainability reporting (GRI, BRSR).

Unit I: Framework of Financial Analysis (10 Lectures)

Concept of Financial Reporting**:** Objectives, uses, and qualitative characteristics of financial information; Difference between Analysis and Interpretation; Tools of Analysis: Comparative Statements, Common-Size Statements, and Trend Analysis; Quality of Earnings: Concept of Earnings Management; Distinguishing between accrual-based accounting numbers and real cash flows.

Unit II: Advanced Ratio & Cash Flow Analysis (10 Lectures)

Ratio Analysis: Liquidity, Solvency, Profitability, and Turnover ratios; Market Strength Ratios: EPS, P/E Ratio, Dividend Yield, Market Value Added (MVA), Economic Value Added (EVA); DuPont Analysis: Decomposing ROE (Return on Equity); Cash Flow Analysis: Review of Ind AS 7; Analyzing Operating, Investing, and Financing activities to assess solvency and liquidity.

Unit III: Distress Analysis & Credit Risk Analysis (8 Lectures)

Corporate Distress**:** Symptoms and causes of financial distress; Prediction Models: Introduction to Altman's Z-Score Model for bankruptcy prediction; Credit Risk Analysis: Factors affecting credit rating; Role of Credit Rating Agencies (CRISIL, ICRA) in India.

Unit IV: Sustainability Reporting (7 Lectures)

Evolution of Reporting: Shift from pure Financial Reporting to Non-Financial Reporting; Corporate Social Responsibility (CSR) vs. ESG (Environmental, Social, Governance) Reporting; Triple Bottom Line (TBL): People, Planet, Profit; Need for Sustainability Reporting: Stakeholder pressure, investor demands, and regulatory mandates.

Unit V: Regulatory Framework & Standards (10 Lectures)

Global Framework: Overview of GRI (Global Reporting Initiative) Standards; SASB (Sustainability Accounting Standards Board); IIRC (International Integrated Reporting Council); Integrated Reporting: Concept, Guiding Principles, and Content Elements; Indian

Scenario: CSR Provisions under Companies Act, 2013; BRSR (Business Responsibility and Sustainability Report): SEBI mandate for top listed companies; Key disclosures under BRSR Core.

Tutorial Component (1 Credit)
Designed for practical application.

5. Project Work: Select a Nifty 50 company and download its latest Integrated Annual Report. Calculate key ratios (DuPont Analysis) for the last 3 years. Identify the key ESG initiatives reported by the company.
6. Case Study Analysis: Analyze a company that faced "Greenwashing" allegations vs. a company with a high ESG score.
7. Comparative Analysis: Compare the BRSR disclosures of two companies in the same sector (e.g., Tata Steel vs. JSW Steel).
8. Mock Rating: Assign a "Sustainability Score" to a local MSME based on a simplified checklist of their environmental and social practices.

Suggested Readings:

3. Financial Statement Analysis:
   Bernstein, L.A. – *Financial Statement Analysis*, McGraw Hill.
   Foster, G. – *Financial Statement Analysis*, Pearson.
4. Sustainability Reporting:
   Chatterjee, B. & Zijl, T. – *Financial Reporting and Accounting Standards*, Createspace Independent Publication.
   GRI Standards (Free resources available on globalreporting.org).
   SEBI Circulars regarding BRSR (latest available).

Diversity, Equity and Inclusion (DEI) in Management

Paper Code: BBAA704CC19; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the conceptual difference between Diversity, Equity, Inclusion, and Belonging (DEIB).
CO2: Analyze the business case for DEI and its impact on innovation and organizational performance.
CO3: Understand systemic barriers (bias, stereotypes) and apply strategies to mitigate them.
CO4: Evaluate legal frameworks protecting diversity in the Indian workplace.

Unit I: Conceptual Foundations of DEI (10 Lectures)

Definitions and Distinction between Diversity (the mix), Equity (fair access), Inclusion (making the mix work), and Belonging (the outcome); The Business Case: Why DEI matters; Impact on innovation, employee engagement, and brand reputation; Historical

Context: Evolution from "Equal Opportunity" and "Affirmative Action" to "Strategic Diversity Management; "Global vs. Local: Understanding diversity in a global context vs. the specific nuances of diversity in India (Language, Caste, Region).

Unit II: Dimensions of Diversity (10 Lectures)
Primary Dimensions: Gender, Age/Generation (Gen Z to Boomers in the workplace), Race/Ethnicity, Physical & Mental Ability (Disability inclusion); Secondary Dimensions: Education, Socio-economic background, Religion, Geographic location; Emerging Dimensions: Neurodiversity (Autism, ADHD in the workplace); LGBTQIA+ inclusion; Intersectionality: Discrimination or Privilege.

Unit III: Barriers to Inclusion (8 Lectures)
Unconscious Bias: Types of bias (Affinity bias, Confirmation bias, Halo effect, Horns effect); Stereotypes & Prejudice: Psychology of exclusion; In-group vs. Out-group dynamics; Micro-aggressions: Definition, impact on mental health and mitigation in workplace; "Glass Ceiling" & "Glass Cliff": Structural barriers in leadership.

Unit IV: Managing DEI in Organizations (10 Lectures)
Inclusive Leadership**:** Traits of an inclusive leader (Curiosity, Cultural Intelligence, Courage); HR Practices for DEI: Recruitment and Retention; Organisational climate for DEI.

Unit V: Legal Framework and Policy in India (7 Lectures)
Constitutional Provisions: Articles 14, 15, and 16 (Equality and Non-discrimination); Key Legislations:The Rights of Persons with Disabilities Act, 2016 (RPWD); The Transgender Persons (Protection of Rights) Act, 2019; Prevention of Sexual Harassment (POSH) Act, 2013; Maternity Benefit (Amendment) Act, 2017; Corporate Policy: Drafting a Zero-Tolerance Policy; Grievance Redressal Mechanisms.

<u>Tutorial Component (1 Credit)</u>
Designed for practical sensitization and internal assessment.

5. Implicit Bias Test: Students take the and reflect on their results in a confidential essay.
6. Policy Audit: Review the website/annual report of a top Indian company (e.g., Wipro, Infosys, Tata Steel) and analyze their DEI statement and reported metrics.
7. Role Play/Simulation: "The Hiring Committee" – Students simulate a hiring decision where they must identify and interrupt bias during candidate selection.
8. Accessibility Audit: Students evaluate their college campus or a local business for physical and digital accessibility (ramps, screen reader compatibility) and propose improvements.

Suggested Readings:

Everett, S. & Hill, A. – *Diversity, Equity and Inclusion for Business & Management*, Sage.

Jennifer Brown – *Inclusion: Diversity, The New Workplace & The Will To Change*, Publish Your Purpose Press.

Mor Barak, M. E. – *Managing Diversity: Toward a Globally Inclusive Workplace*, Sage.

N.R. Madhava Menon – *Rule of Law in a Free Society*, Oxford University Press.

Parmesh Shahani – *Queeristan: LGBTQ Inclusion in the Indian Workplace*, Westland.

Reports (latest editions) – *Women in the Workplace*, Deloitte/McKinsey.

Research Methodology - II

(Advanced Data Analysis & Reporting)

Paper Code: BBAA705CC20; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the statistical tools necessary to test hypotheses and validate research findings.

CO2: Apply parametric and non-parametric statistical tests.

CO3: Evaluate Bivariate and Multivariate analysis techniques.

CO4: Interpret the result output of statistical software and write professional research reports.

Unit I: Hypothesis Testing - I (Parametric Tests) (10 Lectures)

Foundations**:** Concept of Hypothesis (Null & Alternative); Type I and Type II Errors; Level of Significance (alpha), Power of the Test, and p-value approach; Testing of Means (Z-test & t-test): One-sample t-test, Independent samples t-test (Difference between two means), Paired sample t-test (Before/After studies); Testing of Proportions**:** Z-test for single proportion and difference of two proportions.

Unit II: Hypothesis Testing - II (ANOVA & Non-Parametric) (10 Lectures)

Analysis of Variance (ANOVA): Logic of ANOVA; One-way ANOVA (Completely Randomized Design); Post-hoc analysis (Concept only); Non-Parametric Tests: When to use them (Distribution-free methods); Chi-Square Test (chi):Test of Goodness of Fit; Test of Independence (Association between attributes); Other Tests: Introduction to Mann-Whitney U Test and Kruskal-Wallis Test (Conceptual overview only).

Unit III: Data Analysis: Correlation & Regression (10 Lectures)

Correlation Analysis: Scatter Diagram; Pearson's Product Moment Correlation Coefficient; Significance of correlation coefficient; Partial Correlation; Regression Analysis: Simple Linear Regression Model; Least Squares Method; Coefficient of Determination (R^2) and Adjusted R^2; Standard Error of Estimate; Interpretation: interpreting regression coefficients in business scenarios (e.g., impact of ad spend on sales).

Unit IV: Data Processing & Multivariate Overview (8 Lectures)

Data Preparation: Steps in processing: Editing (Field & Central), Coding, Classification, and Tabulation of data; Multivariate Analysis (Conceptual Only); Difference between Univariate, Bivariate, and Multivariate analysis; Factor Analysis: Purpose (Data reduction) and application in consumer behaviour; Cluster Analysis: Purpose (Segmentation) and application in marketing; Discriminant Analysis: Purpose (Prediction/Classification).

Unit V: Interpretation, Report Writing and Research Ethics (7 Lectures)

Interpretation: Meaning and technique of interpretation; Precautions in interpretation; Report Writing: Significance of report writing; Steps in writing report; Layout of the research report (Preliminary pages, Main text, End matter); Types of Reports: Technical Report vs. Popular Report; Research Ethics: Plagiarism (definition and avoidance); Citation styles (APA, MLA basics); Presentation: Oral presentation of research findings.

Tutorial Component (1 Credit)

Designed to move from manual calculation to software application (Excel/SPSS/R).

4. Software Application**:** Inputting data into Excel/SPSS.Performing t-tests and Chi-square tests using software. Generating and interpreting Correlation Matrices and Regression outputs.
5. Mini-Project Analysis: Using the questionnaire designed in RM-I (Sem 5), collect dummy data (n=30) and perform Reliability test (Cronbach's Alpha), Frequency distribution of demographics, One hypothesis test relevant to the problem.
6. Report Drafting: Draft a "Findings and Conclusion" chapter based on the analysis above.

Suggested Readings:

Andy Field – *Discovering Statistics Using IBM SPSS Statistics*, Sage.

C.R. Kothari – *Research Methodology: Methods and Techniques*, New Age International (P) Ltd.

Naresh Malhotra & Satyabhusan Dash – *Marketing Research: An Applied Orientation*, Pearson.

Rubin & Levin – *Statistics for Management*, Pearson.

8th Semester

Database Management System

Paper Code: BBAA801CC21; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Understand the concept of database management systems (DBMS) and its application in business environments.

CO2: Understand relational database structures.

CO3: Design data models.

CO4: Execute database queries using SQL.

CO5: Understand the role of data management in organizational decision-making.

Unit I: Introduction to Database Management Systems (8 Lectures)

Meaning of Data, Information, and Database; Traditional File Processing Systems vs. Database Management System; Specific advantages of DBMS; The Three Schema Architecture of DBMS (Internal, Conceptual, and External levels); Data Independence (Logical and Physical); Database Actors: Role of the Database Administrator (DBA), Database Designers, and End Users; Database application development pathway: Conceptual, Logical, Physical level data modelling concepts; SRS: Writing functional Requirement specifications of a given business scenario.

Unit II: Conceptual Data Modeling (10 Lectures)

Overview of Conceptual (ER) data model; ER Model: Concepts of Entities, Entity Sets, Attributes (Simple, Composite, Derived, Multi-valued), and Keys; Relationships: Relationship types (Unary, Binary, Ternary); Relationship sets; Relationship properties: Degree of relationship (Cardinality), Full / Partial participation, Key Constraint etc., Specialization / Generalization, Aggregation; ER Diagrams: Designing standard ER diagrams from a given SRS of business scenario(s).

Unit III: Logical level Data Modeling (10 Lectures)

Relational Model Concepts: Domains, Attributes, Tuples, and Relations; Properties of relations; Relational Keys: Super Key, Candidate Key, Primary Key, Alternate Key, and Foreign Key; Entity Integrity and Referential Integrity constraints; Relational Algebra: Basic operations (Select, Project, Union, Set Difference, Cartesian Product, Join); Database Normalization: Purpose of normalization; Data anomalies (Insertion, Updation, Deletion); Functional Dependencies; Normal Forms (1NF, 2NF, 3NF, and Boyce-Codd Normal Form - BCNF); Lossless/ Lossy join, Dependency preservation; Conversion of ER data model to its equivalent relational data model; Use cases of designing the database for a given business scenario with specified SRS.

Unit IV: Structured Query Language (SQL) (10 Lectures)

Introduction to SQL: Characteristics and advantages of SQL; Data types in SQL; Data Definition Language (DDL): Commands to CREATE, ALTER, DROP, and TRUNCATE tables; Data Manipulation Language (DML): Commands to INSERT, UPDATE, and DELETE data; Query Language (QL): SELECT statement; Use of WHERE, ORDER BY, GROUP BY, and HAVING clauses; Aggregate functions (COUNT, SUM, AVG, MIN, MAX); Basic joins (Inner, Left, Right); Data Control and Transaction: Brief overview of DCL (GRANT, REVOKE) and TCL (COMMIT, ROLLBACK); View creation in SQL; Concept of Indexing and the associated commands in SQL.

Unit V: Emerging trends of DBMS (7 Lectures)
Semi-structured / Unstructured data handling: Motivation and overview of NoSQL databases and business applications in Big Data analytics; Objective and introductory concepts of multidimensional data handling through Data Warehouse, Data Mart; Basic concepts of transaction processing and analytical processing and role of data mining.

Tutorial Component (1 Credit)

6. Focus on hands-on database design and SQL practice using a standard RDBMS (like MySQL, Oracle, or MS Access).
7. ER Modeling Practice: Translating real-world business requirements (e.g., a university portal, a retail billing system) into comprehensive ER diagrams.
8. Normalization Exercises: Taking unnormalized business documents (like an invoice or a student report card) and normalizing the data structures up to 3NF.
9. Hands-on SQL Labs: Creating tables, inserting data, enforcing primary/foreign key constraints, and writing basic to intermediate SQL queries to extract meaningful business insights.
10. Project: A mini-project where students design a small database for a hypothetical startup, formulate the schema, and write standard operational queries.

Suggested Readings :

Elmasri, R. & Navathe, S. B. – *Fundamentals of Database Systems*, Pearson Education.
Hoffer, J. A., Ramesh, V. & Topi, H. – *Modern Database Management*, Pearson.
Ivan Bayross – *SQL, PL/SQL: The Programming Language of Oracle*, BPB Publications.
Ramakrishnan, R. & Gehrke, J. – *Database Management Systems*, McGraw Hill.
Silberschatz, A., Korth, H. F. & Sudarshan, S. – *Database System Concepts*, McGraw Hill.

International Business

Paper Code: BBAA802CC22; Course Type: Core; Credits: 3TH + 1TU; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Understand global business environment and the complexities of operating across international borders.
CO2: Evaluate international trade theories, market entry strategies, and the role of global institutions.
CO3: Analyse socio-cultural dynamics that influence international business decisions.

Unit I: Introduction to International Business (7 Lectures)
Conceptual Framework: Meaning, nature, and scope of International Business; Domestic vs. International Business; Globalization: Drivers and manifestations of globalization; Arguments for and against globalization; Internationalization Process: Phases of

internationalization; EPRG Framework (Ethnocentric, Polycentric, Regiocentric, Geocentric orientations); Multinational Corporations (MNCs): Definition, characteristics, and the role of MNCs in global economy.

Unit II: International Business Environment (8 Lectures)
Economic Environment: Economic systems (capitalist, socialist, mixed); Economic development indicators; Political and Legal Environment: Political systems and political risk analysis; Differences in legal systems (Common, Civil, Theocratic law) and dispute resolution; Socio-Cultural Environment: Elements of culture (language, religion, values); Hofstede's Cultural Dimensions Theory and its impact on business practices; Technological Environment: Impact of technology on international business operations and supply chains.

Unit III: International Trade Theories and Barriers (10 Lectures)
Traditional Trade Theories: Mercantilism, Theory of Absolute Advantage, and Theory of Comparative Advantage; Modern Trade Theories: Heckscher-Ohlin Theory; Product Life Cycle Theory; Porter's Diamond Model of National Competitive Advantage; Trade Barriers: Free trade vs. Protectionism; Tariff barriers (specific, ad valorem) and Non-tariff barriers (quotas, embargo, subsidies, local content requirements).

Unit IV: Foreign Market Entry Strategies (10 Lectures)
Trade-Related Strategies: Direct and indirect exporting; Turnkey projects; Contractual Strategies: Licensing, Franchising, and Management contracts; Investment Strategies: Foreign Direct Investment (FDI) vs. Foreign Portfolio Investment (FPI); Joint Ventures, Mergers and Acquisitions (M&A), and Wholly Owned Subsidiaries (Greenfield vs. Brownfield investments); Strategic Alliances: Motives for alliance formation and reasons for failure.

Unit V: International Financial and Institutional Environment (10 Lectures)
Foreign Exchange Market: Basic concepts of exchange rates (fixed vs. flexible); Functions of forex market; Global Institutions: Role and functions of World Trade Organization (WTO), International Monetary Fund (IMF), and World Bank Group; Regional Economic Integration: Levels of integration (Free Trade Area, Customs Union, Common Market, Economic Union); Overview of major trade blocs (EU, NAFTA/USMCA, ASEAN, SAARC).

Tutorial Component (1 Credit)

6. Focus on practical analysis of global markets and international business strategies.
7. Country Risk Analysis Project: Selecting a foreign country and evaluating its political, economic, and cultural environment to determine its viability for an Indian company's expansion.
8. Hofstede Cultural Comparison: Using Hofstede's tools to compare the business culture of India with a target market (e.g., Japan or Germany) and presenting the findings.
9. Market Entry Simulation: Group exercises where students must choose and defend a market entry strategy (e.g., Joint Venture vs. Exporting) for a specific product entering a new region.
10. Case Studies: Analyzing cases of notable international business successes or failures (e.g., Starbucks in Australia, McDonald's in India).

Suggested Readings :

Aswathappa, K. – *International Business*, McGraw Hill Education.

Cherunilam, F. – *International Business: Text and Cases*, PHI Learning.

Daniels, J. D., Radebaugh, L. H. & Sullivan, D. P. – *International Business: Environments and Operations*, Pearson Education.

Hill, C. W. L. & Jain, A. K. – *International Business: Competing in the Global Marketplace*, McGraw Hill Education.

Rao, P. Subba – *International Business: Text and Cases*, Himalaya Publishing House.

Research Internship

(with external entity)

Paper Code: BBAA803CC23A; Course Type: Core; Credits: 3 Practical + 1 Viva; Full Marks: 100

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Bridge the gap between theoretical knowledge and real-world application.

CO2: Gain hands-on, practical experience in conducting independent business research or executing an industry-based project.

CO3: Develop skills to identify business problems, design research frameworks, collect and analyze data, and present actionable insights in a formal academic/corporate report.

Guidelines:

1. Problem Identification and Proposal Development

Understanding the scope and expectations of research internship; Selecting an industry / organization, or domain of study; Identifying a valid organizational problem; Formulating clear research questions and objectives; Drafting the synopsis/proposal (Background, objectives, proposed methodology, and timeline); Securing faculty and organizational guide approval.

2. Literature Review and Research Design

Searching academic databases (Google Scholar, EBSCO, JSTOR) and industry reports; Synthesizing existing literature; Identifying variables; Choosing between Exploratory, Descriptive, or Causal research designs; Defining the target population; Selecting appropriate probability or non-probability sampling techniques; Determining sample size; Designing and pilot-testing questionnaires, interview schedules, or observation checklists.

3. Fieldwork and Data Collection

Administering surveys, conducting structured/semi-structured interviews, or participating in focus groups for primary data collection during internship; Mining secondary sources of organizational databases, government publications, financial statements, or market reports; Ensuring data privacy, informed consent, and confidentiality of host organization's information; Overcoming non-response bias, handling incomplete data, and maintaining a daily internship log/diary.

4. Data Analysis and Interpretation
Coding, editing, and entering data into statistical software (e.g., MS Excel, SPSS, or Python/R); Calculating central tendency, dispersion, and generating frequency tables, bar charts, and pie charts; Applying appropriate statistical tools to test hypotheses (e.g., Chi-square, T-tests, ANOVA, Correlation, Regression) based on scope of project; Translating statistical outputs into meaningful business insights and practical recommendations.

5. Report Writing, Presentation and Viva
Prefatory Parts: Title page, declarations, certificates, acknowledgments, executive summary/abstract; Main Text: Introduction, Literature Review, Methodology, Data Analysis, Findings, Recommendations, and Conclusion; Supplementary Parts: Appendices, questionnaires, and exhibits; Formatting references using standard academic styles (e.g., APA, Harvard); Understanding and avoiding plagiarism; Preparing effective slide decks for final Viva-Voce defense.

Tutorial Based Guidance
Although no written exam, tutorial component may focus on:
1. Continuous mentorship, software training, and project tracking.
2. Software Workshops: Hands-on lab sessions teaching students how to input data and run basic statistical tests in Excel or SPSS.
3. Progress Reviews: Bi-weekly meetings with the assigned faculty guide to discuss the internship diary, clear bottlenecks, and review drafted chapters.
4. Mock Presentations: Conducting practice Viva-Voce sessions where students present their preliminary findings and receive constructive peer and faculty feedback.
5. Plagiarism Checks: Training on how to use tools like Turnitin or Urkund to check the originality of the final report.

Suggested Readings :
Cooper, D. R., Schindler, P. S. & Sharma, J. K. – *Business Research Methods*, McGraw Hill Education.
Kothari, C. R. & Garg, G. – *Research Methodology: Methods and Techniques*, New Age International Publishers.
Levin, R. I., Rubin, D. S., Siddiqui, M. H. & Rastogi, S. – *Statistics for Management*, Pearson Education.
Malhotra, N. K. & Dash, S. – *Marketing Research: An Applied Orientation*, Pearson.
Saunders, M., Lewis, P. & Thornhill, A. – *Research Methods for Business Students*, Pearson.

OR

Business Case Reporting
(business case study based on available secondary data)

Paper Code: BBAA803CC23B; Course Type: Core; Credits: 3 Theory + 1 Viva; Full Marks: 100

Course Outcomes (COs):
After successful completion of this course, the students will be able to:
CO1: Corelate theoretical knowledge with real-world business cases.

CO2: Develop skills to identify business problems, design research frameworks, collect and analyze data, and draw logical inferences.

Guidelines:

Students must prepare a detailed report (4000–5000 words) based on their research of available secondary literature on a business case.

Case Report Requirements

Each student must submit a Project Report (4000–5000 words) containing:

1. Introduction of the organization / business case
2. Statement of problem
3. Objectives of the study
4. Research methodology
5. Data analysis and interpretation
6. Findings and recommendations
7. Conclusion

Evaluation Pattern

Component	Marks
Internship / Case Report	75
Presentation & Viva	25
Total	100

Dissertation (5000 words) and VIVA

Paper Code: BBAA804DSC1 and BBAA804DSC2; Course Type: Core; Credits: 6 TH + 2 Viva; Full Marks: 200 (150+50)

Course Outcomes (COs):

After successful completion of this course, the students will be able to:

CO1: Acquire skills to identify and define a business research problem, design structured questionnaire / interview schedule, collect primary and/or secondary data, apply basic statistical tools (Mean, SD, Correlation, Regression, Index, Growth Rate etc.) and interpret findings in practical business context.

CO2: Develop academic writing and report preparation skills.

CO3: Demonstrate analytical thinking, presentation and defence capability through viva voce.

Scope of Dissertation

The dissertation shall be:

- an **individual work**;
- approximately **5000 words (±10%)** excluding bibliography & annexure;

- based on **primary data / secondary data / case study / field survey / industry analysis**, and
- supervised by a faculty member approved by the Department.

<u>Areas of Research</u> (indicative)
Students may select topics from:
Finance
- Working Capital Management of MSMEs
- Impact of Digital Payment Systems on Small Businesses
- Investment Behaviour of Retail Investors

Marketing
- Consumer Behaviour towards E-Commerce Platforms
- Brand Preference Study in FMCG Sector
- Social Media Marketing Effectiveness

HR
- Employee Motivation in Small Enterprises
- HR Practices in Start-ups
- Work-life Balance among IT Employees

Entrepreneurship / MSME
- Women Entrepreneurship
- Challenges of Udyam Registered MSMEs
- Startup Ecosystem in West Bengal

Accounting
- Adoption of Accounting Standards by MSMEs
- GST Compliance among Small Traders
- Digital Accounting Practices

<u>Structure of Dissertation</u>
The report must include:
1. Title Page (CU format)
2. Certificate from Supervisor
3. Declaration by Student
4. Acknowledgement
5. Abstract (150–200 words)
6. Chapter 1: Introduction
7. Chapter 2: Literature Review
8. Chapter 3: Research Methodology
9. Chapter 4: Data Analysis & Interpretation
10. Chapter 5: Findings & Conclusion (include Suggestions/Recommendations, Limitations of study and Scope for further study)
11. Bibliography (APA format preferred)
12. Annexure (Questionnaire, Tables, etc.)

<u>Research Methodology Component</u> (Tutorial Based Guidance)
Although no written exam, tutorial component may cover:

- Meaning of Business Research
- Types of Research (Exploratory, Descriptive, Analytical)
- Sampling Methods
- Questionnaire Design
- Scaling Techniques
- Hypothesis Testing
- Use of Statistical Tools:
    - Mean, Median, Mode
    - Standard Deviation
    - Correlation
    - Simple / Multiple Regression
    - Percentage & Growth Rate
    - Ratio Analysis (for Finance projects)

Students may use:

- MS Excel
- SPSS
- Google Forms

<u>Evaluation Pattern</u>

Dissertation (150 Marks)

Component	Marks
Topic Selection & Practical Relevance	10
Review of Literature & Referencing	30
Research Methodology	20
Data Analysis & Statistical Application	40
Interpretation & Findings	20
Similarity Checking	20 (Allowable limit of similarity :– < 10% = 20 marks; ≥ 10% < 15% = 10 marks; ≥15% = 0 mark)
Originality & Uniqueness	10
Total	**150**

Viva Voce (50 Marks)
Evaluation shall be based on:

Component	Marks
Conceptual Understanding	10
Research Methodology	10
Analysis and Interpretation	10
Presentation Skills	10
Response to Questions	10
Total	**50**

Viva board shall consist of:
- Internal Examiner
- External Examiner (as per CU norms)

Submission Guidelines
- Hard bound copy (Departmental colour code may be prescribed).
- Proper referencing mandatory.
- Submission within notified deadline.

Ethical Considerations
- No fabrication of data.
- Informed consent in primary survey.
- Proper citation of sources.
- Confidentiality of respondent information.

Suggested Readings :

Cooper, D. R., Schindler, P. S. & Sharma, J. K. – *Business Research Methods*, McGraw Hill Education.
Government of India – *Annual MSME Reports*.
Gupta, S. P. – *Statistical Methods*, Sultan Chand & Sons.
Kothari, C. R. & Garg, G. – *Research Methodology: Methods and Techniques*, New Age International Publishers.
Levin, R. I., Rubin, D. S., Siddiqui, M. H. & Rastogi, S. – *Statistics for Management*, Pearson Education.
Malhotra, N. K. & Dash, S. – *Marketing Research: An Applied Orientation*, Pearson.
Reserve Bank of India – *RBI Reports, Economic Survey*.

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University of Calcutta

BBA Examination Modalities under CCF 2022

A. Question Pattern for Theoretical Papers of BBA Semesters I, II, III, IV, V, VI, VII and VIII End Examinations under CCF 2022

Type of Courses (with Paper Code) {Credits, Marks}	Segment of Question Paper	Nature of Questions	No. of Questions to be Set	No. of Questions to be answered (1)	Marks per Question (2)	Total Marks (3=1x2)
For 3 Credits, Marks -75 1. Core Course [CC] 2. Minor Course [M] 3. Discipline Specific Course [DSC] 4. Skill Enhancement Course [SEC]	Group A	Objective	16	10	2	20
	Group B	Short - Answer	8	5	5	25
	Group C	Long - Answer	5	3	10	30
					Full Marks	**75**
For 2 Credits, Marks -50 5. Skill Enhancement Course [SEC] {Paper- BBAA105SEC1 "Information Technology in Business"}	Group A	Objective	8	5	2	10
	Group B	Short - Answer	6	4	5	20
	Group C	Long - Answer	4	2	10	20
					Full Marks	**50**
For 2 Credits, Marks -50 6. Multi-Disciplinary Course (MD)	Group A	Short - Answer	6	4	5	20
	Group B	Long - Answer	5	3	10	30
					Full Marks	**50**

Note: For examination on tutorial component of theoretical papers, colleges should follow the above pattern of question paper setting, and should not set MCQ based questions.

B. Summer Internship [Paper Code: SI], Semester VI {3 credits, marks - 75}

This will override the erstwhile commission in Admission regulations for semester-wise Four Year BBA (Honours) under CCF 2022.

Summer Internship will have two components of marking / evaluation:

(i) Report writing of 2 Credits (50 marks), and

(ii) Viva-voce of 1 Credit (25 marks).

The evaluation shall be done by the colleges only, and the award slip will be an average marking of both internal and external experts having their joint signature.

Summer Internship topic will be decided by the respective colleges to which the student belongs.

C. **Research Internship [Paper Code: BBAA803CC23A] or Business Case Reporting [Paper Code: BBAA803CC23B], Semester VIII (Honours with Research) {4 credits, marks - 100}**

Component	**Marks**
Internship / Case Report	75
Presentation & Viva	25
Total	100

D. **Dissertation [Paper Code: BBAA804DSC1] and Viva-Voce [Paper Code: BBAA805DSC2], Semester VIII (Honours with Research) {8 credits, marks - 200}**

Dissertation (150 Marks; 6 credits)

Component	**Marks**
Topic Selection & Practical Relevance	10
Review of Literature & Referencing	30
Research Methodology	20
Data Analysis & Statistical Application	40
Interpretation & Findings	20
Similarity Checking	20 (Allowable limit of similarity :– < 10% = 20 marks; ≥ 10% < 15% = 10 marks; ≥15% = 0 mark)
Originality & Uniqueness	10
Total	**150**

Viva Voce (50 Marks; 2 credits)

Component	**Marks**
Conceptual Understanding	10
Research Methodology	10
Analysis and Interpretation	10
Presentation Skills	10
Response to Questions	10
Total	**50**

Viva board shall consist of:

- Internal Examiner
- External Examiner (as per CU norms)

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