



**TECHNO INDIA UNIVERSITY**

WEST BENGAL

EM 4, Sector V, Salt Lake, Kolkata-700091, West Bengal, India

Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

**3-Year Bachelor of Business Administration (BBA) Curriculum and Syllabus**

**Second Semester**

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
<b>Theory</b>					
TIU-UMG-T102	Business Accounting	3	1	0	3
TIU-UMG-T104	Human Resource Management	2	1	0	4
TIU-UMG-T106	Marketing Management	2	1	0	4
TIU-UMG-T108	Business Ethics & CSR	2	1	0	3
TIU-UMG-T110	Business Organization	2	1	0	4
TIU-UEN-T100	Career Advancement Skill & Development	2	1	0	3
<b>Practical</b>					
TIU-UEN-L102	Communication Skill and Language Lab	0	0	2	2
<b>Sessional</b>					
TIU-UES-S198	Entrepreneurship Skill Development	0	0	4	2
<b>Total Credits</b>					<b>25</b>



**BUSINESS ACCOUNTING**

**TIU-UMG-T102**

**L-T-P: 3-1-0**

**Credit : 3**

**Module1: Financial Accounting-**

- definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting.
- users of accounting information and limitations of Financial Accounting.
- Brief overview of accounting cycle – introduction to Balance Sheet and Income Statement.

**Module2: Conceptual Frame work:**

- Accounting Concepts, Principles and Conventions,
- Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India,
- Accounting Policies, Accounting as a measurement discipline, valuation Principles, accounting estimates.

**Module3: Accounting for Fixed assets –**

- Introduction – Valuation of Fixed assets – principles and norms of standard accounting treatment,
- Depreciation – Methods – Accounting – Importance,
- Revenue Recognition - Introduction -Definitions -Sale of Goods -Rendering of Services -The Use by Others of Enterprise Resources Yielding Interest-
- Royalties and Dividends -Effect of Uncertainties on Revenue Recognition - accounting standard.

**Module4: Preparation of final accounts:**

- Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business.



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- Introduction to Company Final Accounts: Important provisions of Companies Act, 1956 in respect of preparation of Final Accounts. Understanding of final accounts of a Company.

**Module5: Computerized Accounting:**

- Computers and Financial application, Accounting Software packages.

**Suggested Readings:**

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
4. Financial Accounting For Management: By Amrish Gupta (Pearson Education) Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing House)



**HUMAN RESOURCE MANAGEMENT**

**TIU-UMG-T104**

**L-T-P: 2-1-0**

**Credit: 4**

**Module1: Human Resource Management**

- Overview : Scope & Coverage of HRM, Development of HR Functions, Structure and Function of HR Manager.
- Role of Line Managers in Managing Human Resources.

**Module2: Human Resource Planning :**

- Need for HR Planning Assessment of available HR in the Organization, Work load Analysis, Manning Norms, Demand Analysis of Future Requirement of HR, HR Policy.

**Module3: Employment Administration:**

- Recruitment & Selection of HR – Methods and Processes; Training & Development of HR – Types and Techniques.
- Performance Appraisal – Instruments and Administration; Discipline & Grievance Handling; Wage & Salary Administration.

**Module4: Industrial Relations in India :**

- Concepts, Theory, Approaches, Context of IR.
- Growth and Structure of Trade Unionism, Trends in Industrial Disputes; Industrial Disputes Settlement Machinery under ID Act,
- Collective Bargaining; Worker's Participation in Management; Labour Welfare.

**Suggested Readings**

1. V.S.P. Rao: Human Resource Management, Excel Books
2. Dwivedi: Human Resource Management, Vikas
3. C.S. Venkata Ratnam & B.K. Srivastava : Personnel Management and Industrial Relations, Tata McGraw Hill.
4. Anjali Ghanekar : Human Resource Management, Everest Publishing
5. A.M. Sheikh : Human Resource Development and Management, S.Chand
6. E.A. Ramaswamy : Managing Human Resources, Oxford University Press
7. M.S. Saiyadain : Human Resource Management, Tata McGraw Hill



**MARKETING MANAGEMENT**

**TIU-UMG-T106**

**L-T-P: 2-1-0**

**Credit: 4**

**Module 1 : Introduction**

Marketing – Definition, Concepts Significance & functions of Marketing, Approaches to the study of Marketing, Fundamentals of Marketing - Role of Marketing - Relationships of Marketing with other functional areas - Concept of marketing mix - Marketing Management of Product services - Marketing approaches - Selling - Various Environmental factors affecting the marketing functions

**Module 2: Buying Behavior**

Buyer Behavior - Consumer foods and Industrial goods - Buying motives - Buyer Behavior Model - Factors influencing buyer behavior Market segmentation - Need and basis of Segmentation - Marketing strategy - segmentation - Targeting - Positioning

**Module 3: Marketing Mix**

Meaning – Scope, Utility – Product mix, Product concept, Product life Cycle – Product Simplifications – Decertification Elements Price mix – factors, Methods, Importance.

**Module 4: Market Segmentation**

Meaning, Definition, Different ways to Segmentation, Essential of effective Market Segmentation, Destination between differential Marketing & Concentrated Marketing.

**Module 5: Sales Forecasting**

Sales Forecasting - Various methods of Sales Forecasting - Analysis and Application. The Product - Characteristics - Benefits - Classifications - Consumer goods - Industrial goods - New product development process Product Life Cycle - Product Portfolio analysis - Product line and product mix decisions - Branding - Packaging.

**Module 6: Pricing**

Pricing - Factors influencing pricing decisions - Pricing objectives - Pricing policies and procedures - Pricing strategies - Physical distribution - importance of various kinds of marketing channels - Distribution problems - Salesman motivation - Compensation – Control.



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### **Module 7: Advertising and Promotion**

Promotion - Advertising - Publicity - Public relations - Personal Selling - Direct selling - Sales Promotion Administration

### **Module 8: Marketing Research**

Marketing Research – Meaning & scope – marketing research procedure – types & techniques of Marketing Research – Managements use of Marketing Research.

### **Books Recommended:**

#### **Study Books**

1. Marketing Management By Philip Kotlers
2. Marketing – A Managerial Introduction By Gandhi

#### **Reference Books**

1. Marketing Management Cravens By Hills – Woodruff
2. Marketing Information System By Davis – Olsan
3. Consumer Behavior By Schiffman – Kanuk
4. Principles and practice of Marketing By John Frair



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**BUSINESS ETHICS & CSR**

**TIU-UMG-T108**

**L-T-P: 2-1-0**

**Credit: 3**

**Module1:** Meaning of Ethics, Definition of Ethics and Business Ethics, Introduction to Business ethics, Need, Importance, Nature, Scope, Objectives of Business Ethics, Factors influencing Business Ethics, Characteristics of Business Ethics, Ethical aspects in Marketing, Ethical decision making.

**Module2:** Introduction, Importance and need for Business Ethics in Indian Context, roots of unethical behaviour and Issues, Corporate Governance Ethics, How ethics can make corporate governance more meaningful.

**Module3:** Indian Values and Ethics - Respect for Elders, Hierarchy and Status, Need for Security, Non - Violence, Cooperation, Simple Living high Thinking, Rights and Duties, Ethics in Work life, Attitudes and Beliefs.

**Module4:** Corporate social Responsibility of business, Obligations under Law, Environmental Protection, Fair Trade Practices, Health and Well-being of Under-privileged People, Social Welfare and Community Development Activities.

**Module5: Case Studies**

1. A. C. Fernando, Corporate Governance, Pearson ( Also Refer for Cases)
2. C. S. V. Murthy, Business Ethics, Text and Cases, HPH
3. Hartman, Perspectives in Business Ethics, TMH
4. Business Ethics - An Indian Perspective, Ronald D. Francis & Mukti Mishra, TMH



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**BUSINESS ORGANIZATION**

**TIU-UMG-T110**

**L-T-P: 2-1-0**

**Credit: 4**

**Module1:** Meaning, scope and evolution of commerce & industry, -Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium.

**Module2:** Business sectors & forms of business organizations- private sector, Cooperative sectors, public sector, joint sector, Services sector, Various forms of business organizations – Sole Proprietorship, Partnership firms, Joint stock companies –their features, relative merits, demerits & suitability

**Module3:** Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright

**Module4:** Government and Business interface, Stock Exchange in India, Business combinations – causes, types, effects, Trade Associations and Chamber of Commerce – FICCI, CII Association

**Module5:** Business and Society: Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.

**Books Recommended:**

1. Modern Business Organization by S. A. Sherlekar
2. Industrial Organization Management: Sherlekar, Patil, Paranjpe, Chitale
3. Business Organization and Management By Jallo, Tata McGraw Hill
4. Business Environment Text and Cases By F. Cherunilam (Himalaya Publication House)
5. Organizing and Financing of Small Scale Industry by Dr. V. Desai
6. Industrial Organization and Management by Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi
7. Business Organization and Management by Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi