

**FOUR YEAR UNDER-GRADUATE PROGRAM (FYUGP)
IN
BACHELOR OF BUSINESS ADMINISTRATION (BBA) WITH
HONOURS**

COOCH BEHAR PANCHANAN BARMA UNIVERSITY

**COOCH BEHAR PANCHANAN BARMA UNIVERSITY, COOCH BEHAR-
736101, WEST BENGAL, INDIA
FOUR YEAR UGP Structure as per**

UGC National Credit Curriculum Framework of December, 2022

OBJECTIVES OF THE COURSE

The BBA Honours Program Course offered by the Cooch Behar Panchanan Barma University has its fundamental aims at inducting managerial knowledge and skills in students related to different aspects of the business and its operations. The course is designed to help students to develop decision making ability in real life business situations. Focus of the program lies on developing operational and analytical skills in students to tackle business problems in different functional areas. The students have their option to choose a specialization of their interest in the last year of the program, which further facilitates them to develop their management skills in a particular functional area. The program also aims to inculcate global view of the industrial and organizational establishments and their functions which support the business system. The expected outcome of the programme would be:

- To develop leadership and managerial skills;
- To exhibit technical proficiency in comprehending basic business problems;
- To analyze and develop solutions for business problems and issues by evaluating relevant information;
- To exhibit competence in use of technology and information systems in business decision making;
- To conceptualize a business plan and develop a business plan document;
- To develop entrepreneurial skills for creating and managing innovation and start-ups;

The BBA Honours Program graduates are therefore expected to be suitable for absorption into industry in entry level managerial posts and also for higher level studies and research in management.

The eight semester course is designed in consonance with the University Grants Commission guidelines for National Credit curriculum Framework NCCF of study and the regulations of the Cooch Behar Panchanan Barma University. The course offers three specializations, i.e., Finance, Marketing and Human Resource Management. A student can opt for any one of these specializations in the seventh and eighth semester of the course. The course being professional in nature requires that a project report based on field/empirical/ case studies or a business plan normally based on the specialization chosen by the student be submitted before the commencement of the eighth semester examination. The detailed structure of the course follows:

BACHELOR OF BUSINESS ADMINISTRATION (BBA) WITH HONOURS

Year	Semester	Course	Title of Course	Total Credit	Marks
1 st Year	Semester 1	Major 1	Principles of Management	6	100
		Minor 1	Accounting for Managers	6	100
		MDC 1	Managerial Economics	3	50
		SEC 1	A) GST Filling *	3	50
			B) Basic Computing*		
			C) Soft Skill*		
		AEC 1	Alternative English	4	50
			Total Credit		22

Year	Semester	Course	Title of Course	Total Credit	Marks
1 st Year	Semester 2	Major 2	Organizational Behaviour	6	100
		Minor 2	Entrepreneurship Development	6	100
		VAC 1	Environmental Education *	3	50
		SEC 2	A) GST Filling *	3	50
			B) Basic Computing*		
			C) Soft Skill*		
		Internship	Internship / Field Work / Summer Activity *	4	50
			Total Credit		22

Year	Semester	Course	Title of Course	Total Credit	Marks
2nd Year	Semester 3	Major 3	Management Accounting	6	100
		Major 4	Marketing Management	6	100
		Minor 3	Business Regulatory Framework	6	100
		SEC 3	A) GST Filling *	3	50
			B) Basic Computing*		
			C) Soft Skill*		
		MDC 2	Business Ethics & Corporate Social Responsibility	3	50
			Total Credit	24	

Year	Semester	Course	Title of Course	Total Credit	Marks
2nd Year	Semester 4	Major 5	Cost Accounting	6	100
		Major 6	Human Resources Management	6	100
		Minor 4	Income Tax Laws and Practice	6	100
		AEC 2	English (Business Communication) *	4	50
			Total Credit	22	

Year	Semester	Course	Title of Course	Total Credit	Marks
3rd Year	Semester 5	Major 7	Financial Management	6	100
		Major 8	Business Mathematics	6	100
		Major 9	Production Management	6	100
		MDC 3	Business Communication	3	50
			Total Credit	21	
Year	Semester	Course	Title of Course	Total Credit	Marks
3rd Year	Semester 6	Major 10	Strategic Management	6	100
		Major 11	Business Statistics	6	100
		Major 12	Operation Management	6	100
		VAC 2	Constitution of India and Health & Wellness	3	50
			Total Credit	22	

4th Year BBA (with Honours in FINANCE/MARKETING/HUMAN RESOURCE

SEM 7 With Honours in Finance Management					
Year	Semester	Course	Title of Course	Total Credit	Marks
4thYear	Semester 7	Major 13	Corporate Accounting	6	100
		Major 14	Financial Institution and Markets	6	100
		Major 15	Indian Banking Systems	6	100
		Major 16	Security Analysis and Portfolio Management	6	100
		Minor 5	Business Environment	6	100
				Total Credit	30

SEM 7 With Honours in Marketing Management					
Year	Semester	Course	Title of Course	Total Credit	Marks
4thYear	Semester 7	Major 13	Consumer Behaviour	6	100
		Major 14	Business Research	6	100
		Major 15	Marketing of Services	6	100
		Major 16	Advertising and Brand Management	6	100
		Minor 5	Business Environment	6	100
				Total Credit	30

SEM 7 With Honours in Human Resource Management

Year	Semester	Course	Title of Course	Total Credit	Marks
4thYear	Semester 7	Major 13	Labour Laws	6	100
		Major 14	Human Resource Development	6	100
		Major 15	Strategic HRM	6	100
		Major 16	Organizational Development	6	100
		Minor 5	Business Environment	6	100
				Total Credit	30

SEM 8 With Honours in Finance Management

Year	Semester	Course	Title of Course	Total Credit	Marks
4th Year	Semester 8	Major 17	Financial Statement Analysis	6	100
		Major 18	Strategic Financial Management	6	100
		Major 19	Project	6	100
		Minor 6	E- Commerce and Digital Marketing	6	100
				Total Credit	24

SEM 8 With Honours in Marketing Management

Year	Semester	Course	Title of Course	Total Credit	Marks
4 th Year	Semester 8	Major 17	Distributions and Retail Management	6	100
		Major 18	International Marketing	6	100
		Major 19	Project	6	100
		Minor 6	E- Commerce and Digital Marketing	6	100
			Total Credit		24

SEM 8 With Honours in Human Resource Management

Year	Semester	Course	Title of Course	Total Credit	Marks
4 th Year	Semester 8	Major 17	Labour Welfare and Compensations	6	100
		Major 18	Discipline and Grievances	6	100
		Major 19	Project	6	100
		Minor 6	E- Commerce and Digital Marketing	6	100
			Total Credit		24

Abbreviations: -

AEC	Ability Enhancement Courses
MDC	Multi Disciplinary Courses
SEC	Skill Enhancement Courses
VAC	Value Added Courses

Cooch Behar Panchanan Barma University, Cooch Behar

**BACHELOR OF BUSINESS ADMINISTRATION (BBA) WITH HONOURS IN
FINANCIAL MANAGEMENT/MARKETING MANAGEMENT/HUMAN RESOURCE MANAGEMENT**

Syllabus, under 4 years UG Course as per NCCF

SEMESTER 1

MAJOR - 1

Principles of Management

Credits – 6

Course Objectives:

To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

Unit –1: Theoretical Concept and Evolution of Management Concepts (15 lectures)

- a. Concept of Management: Need for Study, Managerial Functions.
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO.

Unit 2: Planning (15 Lectures)

Determination of nature of work of a manager; universality of the Principles of planning, planning; Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques.

Unit 3: Organizing (15 lectures)

Concept and process of organising, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.

Unit 4: Staffing (15 lectures)

- a. Staffing: Concept, Process
- b. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory. Mc-Grigor's Theory
- c. Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory).

Unit 5: Controlling**(15 lectures)**

Control - Concept, Process, Limitations, Principles of Effective Control, different techniques of controlling.

Readings:

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organisational Behaviour, Vikas Publication.
6. Koontz & Heinz Weihrich: Essential of Management, McGraw Hill

MINOR - 1

Accounting for Managers

Credits – 6

Objective: To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation

Unit 1

(a) Theoretical Framework:

(4 lectures):

Introduction to Financial Accounting- Accounting as an Information System - its Importance, Scope and Limitations; Users of Accounting Information; Basic concepts and conventions: entity, money measurement, going concern, cost realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

(b) Accounting Process:

(5 lectures):

Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. The Accounting Equation; Recording of business transactions and preparation of Trial Balance; Recording of transactions in Cash Book and in Subsidiary Books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book; Opening and Closing Entries;

Unit 2

(a) Business Income:

(7 Lectures):

(i) Capital and revenue expenditures and receipts; (ii) Revenue recognition and recognition of expenses (iii) Depreciation: concept of depreciation; Factors in the measurement of depreciation; Methods of computing depreciation: straight line method and diminishing balance method; change of methods.

(b) Final Accounts:

(12 Lectures):

Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor.

Unit 3: Accounting for Hire Purchase and Instalment Systems:

(13 Lectures):

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

Unit 4: Accounting for Inland Branches : (13 Lectures):

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5: Financial Statement Analysis :

(11 Lectures):

Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information; Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis. Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios

from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13 th Ed. 2013.
2. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
4. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
5. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
6. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
7. Tulsian, P.C. *Financial Accounting*, Pearson Education.
8. M. Haniff & A. Mukherjee , *Financial Accounting 2nd Edition*
9. Basu & Das, *Financial Accounting , Rabindra Library*
10. SP Jain & K..L Narang, *Financial Accounting , Kalyani Publishers*

SEC - 1

Credits – 3

Course Objectives:

The objective of the course is to develop skill in the relevant area chosen by the student. The fundamental objective is to enhance their professional skill and increase job opportunity before the students.

The students have to choose one subject as Skill enhancement course out of the recommended basket by the University. It is particularly recommendable for the students of BBA to choose one of the following two subjects in line with the major areas of BBA

(A) GST - Filling

(B) Basic Computing

(C) Soft -Skill

MDC – 1

Managerial Economics

Credits – 3

Course Objectives:

Objective: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

Course content

Unit 1: (10 Lectures)

- a) **Concept of Demand and Supply** Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Measurement of Elasticity of Demand, Elasticity of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;
- b) **Theory of consumer behavior** : cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, consumers equilibrium with the help of indifference curve and budget line, price effect, substitution effect, income effect for normal, inferior and Giffen goods).

Unit 2: (15 Lectures)

a) **Producer and optimal production choice :**

Optimizing behavior in short run(geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources)

- b) **Costs and scale** : Traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale.

Unit 3: Theory of firm and market organization : (10 Lectures)

Perfect competition basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost, comparison with perfect competition), price discrimination, multi-plant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (only concept)

AEC – 1

Alternative English

Credits – 4

Syllabus will be as prescribed by Cooch Behar Panchanan Barma University, Cooch Behar.

SEMESTER 2

MAJOR – 2

Organizational Behaviour

Credits – 6

Course Objectives:

To acquaint the students with the fundamentals of individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

Unit 1: Fundamentals of Organizational Behaviour (15 Lectures)

Importance of Organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Personality-concept, determinant, theory of personality(trait, id, ego, super ego)
Attitude : concept .importance, ow can attitude form.

Unit 2: Task Performance and Structure (15 Lectures)

Scientific management; administrative theory; organizational structure; simple structure; hierarchical organization; functional organization; product organization; matrix organization; advantages and disadvantages of structures; differences between hierarchical and flat structure

Unit 3: Group Dynamics (15 Lectures)

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis.

Unit 4: Organizational Powers and Politics (15 Lectures)

Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos.

Unit 5 : Learning Theories (15 Lectures)

Learning, concept, importance of learning, Theories of Learning (behavioural .cognitive, social)

Readings:

1. Organisational Behaviour, S Robbins

2.. Gilbert: Principles of Management, McGraw Hill.

3. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.

4. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.

5. Kavita Singh: Organisational Behaviour, Vikas Publication.

MINOR – 2

Entrepreneurship Development

Credit – 6

Course Objectives:

This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies ,context of social innovation and social entrepreneurship and issues and practices of financing Entrepreneurial businesses.

Unit-1: Entrepreneurial Management

(15 Lectures)

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team /Leadership; Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Financing entrepreneurial ventures; Managing growth; Valuation of a new company; Harvesting and Exit Strategies; Corporate Entrepreneurship

Unit 2: Entrepreneurship, Creativity And Innovation

(15 Lectures)

Stimulating Creativity; Organisational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

Unit 3: Social Entrepreneurship

(15 Lectures)

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up.

Unit 4: Family Business And Entrepreneurship

(15 Lectures)

The Entrepreneur; Role and personality; Family Business: Concept, structure and kinds of family firms ; Culture and evolution of family firm; Managing Business, family and shareholder relationships ; Conflict and conflict resolution in family firms ; Managing Leadership ,succession and continuity ; women's issues in the family business ;Encouraging change in the family business system.

Unit 5: Financing The Entrepreneurial Business

(15 Lectures)

Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

Unit 6: Preparation of project plan and start-up

(15 Lectures)

Writing a business plan/project proposal; Designing business process; preparation of business report, Mobilizing resources for start-ups ; Basic Start-up problems, Sources of Finance, Basic concepts of Start-ups; Govt. supports in different modes.

Readings

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey:Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., &Lansberg, I. (1997)

SEC – 2

Credits – 3

Credits – 3

Course Objectives:

The objective of the course to develop skill in the relevant area chosen by the student. The fundamental objective is to enhance their professional skill and increase job opportunity before the students.

The students have to choose one subject as Skill enhancement course out of the recommended basket by the University. It is particularly recommendable for the students of BBM to choose one of the following two subjects in line with the major areas of BBA

(A) GST - Filling

(B) Basic Computing

(C) Soft -Skill

VAC – 1

Environmental Education

Credits - 3

Syllabus will be as prescribed by Cooch Behar Panchanan Barma University, Cooch Behar.

Internship

Credits - 4

Students will have to undertake an Internship / Field Work / Summer or Winter Activity based on the major subjects studied.