



4 Year Under Graduate Degree (Honours) in Business Administration

Programme Objective:

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.

Programme Outcome:

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:



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FOUR YEARS HONOURS IN BUSINESS ADMINISTRATION

Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
1 st Year	Semester 1	Major 1	BAD-MAJ1	Principles of Management	6	100
		Minor 1	BAD- MIN1	Accounting for Managers	6	100
		MDC 1	BAD-MDC1	Managerial Skill ethics and Communication	3	50
		SEC 1	SEC 18	A) GST Filling *	3	50
			SEC 3	B) Basic Computing*		
			SEC 2	C) Soft Skill*		
		AEC 1	AEC 1	Alternative English	4	50
				Total Credit	22	

Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
1 st Year	Semester 2	Major 2	BAD-MAJ2	Organizational Behaviour	6	100
		Minor 2	BAD- MIN2	Entrepreneurship Development	6	100
		VAC 1	BAD-VAC1	Environmental Education *	3	50
		SEC 2	SEC 18	A) GST Filling *	3	50
			SEC 3	B) Basic Computing*		
			SEC 2	C) Soft Skill*		
		Internship	BAD-INT	Internship / Field Work / Summer Activity *	4	50
				Total Credit	22	



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Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
2nd Year	Semester 3	Major 3	BAD-MAJ3	Economic Theories and its Applications in Managerial Decision Making	6	100
		Major 4	BAD-MAJ4	Marketing Management	6	100
		Minor 3	BAD- MIN3	Business Regulatory Framework & Corporate Law	6	100
		SEC 3	SEC 18	A) GST Filling *	3	50
			SEC 3	B) Basic Computing*		
			SEC 2	C) Soft Skill*		
		MDC 2	BAD-MDC2	Managerial Skill ethics and Communication	3	50
				Total Credit	24	

Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
2nd Year	Semester 4	Major 5	BAD-MAJ5	Cost & Management Accounting	6	100
		Major 6	BAD-MAJ6	Human Resources Management	6	100
		Minor 4	BAD- MIN4	Income Tax Laws and Practice	6	100
		AEC 2		English *	4	50
				Total Credit	22	



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Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
3rd Year	Semester 5	Major 7	BAD-MAJ7	Financial Management	6	100
		Major 8	BAD-MAJ8	Business Mathematics	6	100
		Major 9	BAD-MAJ9	Ethics and Corporate Social Responsibilities	6	100
		MDC 3	BAD-MDC3	Managerial Skill ethics and Communication	3	50
				Total Credit	21	

Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
3rd Year	Semester 6	Major 10	BAD-MAJ10	Strategic Management	6	100
		Major 11	BAD-MAJ11	Business Statistics	6	100
		Major 12	BAD-MAJ12	Production & Operation Management	6	100
		VAC 2	BAD-VAC2	Constitution of India and Health & Wellness	3	50
				Total Credit	22	



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

SEM 7 With Honours in Business Administration						
Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
4 th Year	Semester 7	Major 13	BAD- MAJ13	Research Methodology	6	100
		Major 14		One Group from F, M or HR to be chosen	6	100
		Major 15	BAD- MAJ15	Seminar	2	25
				Fundamentals of Business Communication and Application of AI in Business and Finance	4	75
		Major 16		One Group from F, M or HR to be chosen	6	100
		Minor 5	BAD--MIN5	Business Environment	6	100
				Total Credit	30	

SEM 8 With Honours in Business Administration						
Year	Semester	Course	Paper Code	Title of Course	Total Credit	Marks
4 th Year	Semester 8	Major 17		One Group from F, M or HR to be chosen	6	100
		Major 18		One Group from F, M or HR to be chosen	6	100
		Major 19		One Group from F, M or HR to be chosen	6	100
		Minor 6	BAD -MIN6	E- Commerce and Digital Marketing	6	100
				Total Credit	24	



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PAPER	FINANCE Group I	MARKETING Group II	HUMAN RESOURCE Group III
Major 14	Financial Institution , markets and Indian Banking System BAD-FM-MAJ14	Consumer Behaviour BAD-MM-MAJ14	Organizational Development and Human Resource Development BAD-HR-MAJ14
Major 16	Corporate Accounting BAD-FM-MAJ16	Advertising and Brand Management BAD-MM-MAJ16	Strategic HRM BAD-HR-MAJ16
Major 17	Financial Statement Analysis BAD-FM-MAJ17	Distributions and Retail Management BAD-MM-MAJ17	Labour Welfare and Compensations BAD-HR-MAJ17
Major 18	Strategic Financial Management BAD-FM-MAJ18	International Marketing BAD-MM-MAJ18	HRD Training and Development BAD-HR-MAJ18
Major 19	Security Analysis and Portfolio Management BAD-FM-MAJ19	Marketing of Services BAD-MM-MAJ19	Discipline and Grievances BAD-HR-MAJ19

Abbreviations: -

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



4Year Honours in Business Administration

Detailed Syllabus for Semester One

Course: MAJOR 1

Paper Title: PRINCIPLES OF MANAGEMENT

Paper Code: BAD MAJ 1

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

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

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

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

a. Staffing: Concept, Process
b. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory. McGregor'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

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

References:

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.



Course: MINOR 1

Paper Title: ACCOUNTING FOR MANAGERS

Paper Code: BAD MIN 1

Course 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:

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:

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:

(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:

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

Unit 3: Accounting for Hire Purchase and Instalment Systems:

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 :

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.



References:

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*

Course: MDC 1

Paper Title: MANAGERIAL ECONOMICS

Paper Code: BAD MDC 1

Course Objectives: 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.

Unit 1:

- 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:

- 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 :

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)



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References:

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson

Course: SEC 1

Paper Title:

Paper Code:

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 three subjects in line with the major areas of BBA

(A) GST - FILLING	SEC 18
(B) BASIC COMPUTING	SEC 3
(C) SOFT -SKILL	SEC 2



4Year Honours in Business Administration

Detailed Syllabus for Semester Two

Course: MAJOR 2

Paper Title: ORGANIZATIONAL BEHAVIOUR

Paper Code: BAD MAJ 2

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

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

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

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

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

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.



Course: MINOR 2

Paper Title: ENTREPRENEURSHIP DEVELOPMENT

Paper Code: BAD MIN 2

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

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

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

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

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

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

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.

References:

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)



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Course: VAC 1

Paper Title: ENVIRONMENTAL EDUCATION

Paper Code: BAD VAC 1

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

Course: INTERNSHIP

Paper Code: BAD INT

Assessment will be made as per instructions of Cooch Behar Panchanan Barma University, Cooch Behar



4Year Honours in Business Administration

Detailed Syllabus for Semester Three

Course: MAJOR 3

Paper Title: ECONOMIC THEORIES AND ITS APPLICATIONS IN MANAGERIAL DECISION MAKING

Paper Code: BAD MAJ 3

Course Objectives:

Identify the basic principles of Managerial Economics and demonstrate the theory of consumer behaviour. Understand the concepts of demand and supply, its laws, and classify the different degrees of price elasticity of demand. Describe production function and demonstrate the three stages of production. Explain the behaviour of long-run and short-run cost curves and total, average, and marginal revenue curves. Identify the different forms of market economies and determine the market equilibrium.

Unit – I

Introduction to Managerial Economics

a) Definition of economics and branch of economics; b) Managerial Economics – Meaning, nature and scope; basic economic tools in Managerial Economics.

Theory of Consumer Behaviour

a) Meaning, approaches, and measures of Utility; b) Relationship between Total and Marginal Utility; c) Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility; d) Indifference curves and budget constraints; e) Marginal Rate of Substitution; f) Consumer Equilibrium and Consumer Surplus (concept only)

Unit II

Introduction to Demand and Supply

a) Introduction to Demand and Supply; b) Law of Demand- assumptions, reasons for Downward slope and exceptions; c) Demand schedule and Demand Curve; d) Supply curve; determinants of supply; and Law of Supply- assumptions, reasons for upward slope and exceptions; e) Movement along the Demand & Supply; Curve and Shift in Demand & Supply Curve

Elasticity of Demand and Supply

a) Meaning and Types of Elasticity of demand-Price, Income and Cross Elasticity. b) Factors affecting Price Elasticity and degrees of price elasticity of demand. c) Income Elasticity of Demand & Cross Elasticity of Demand d) Price elasticity of Supply e) Equilibrium price and its concept

Unit III

Production Theory

a) Meaning of Production and factors of production b) Production Function: short-run and long-run c) Law of Variable Proportions d) Three stages of Production; e) Concept of Isoquant and Iso-cost Line; f) Law of Returns to Scale

Unit IV



Cost and Revenue Analysis

- a) Cost concepts; b) Variable, fixed and total cost curves; c) Long-run Cost and Short-run Cost Curves; d) Economies of scales and economies of scope; e) Revenue Concepts: Total, Average and Marginal Revenue curves

Unit V

Market Structure

- a) Meaning and forms of market; b) Perfect Competition: meaning, features, Short-run and Long-run Equilibrium; c) Monopoly: meaning, features, Short-run and Long-run Equilibrium, price discrimination (types and degrees) d) Monopolistic competition: meaning, features, Short-run and Long-run Equilibrium e) Oligopoly: meaning, features, Non-collusive (Cournot's model, and Sweezy's model (kinked demand curve) and Collusive Oligopoly (cartels and price leadership theory)

References:

1. Salvatore, D. (2009). Principles of Microeconomics (5th ed.). Oxford University Press
2. Roy, D. (2021). Managerial Microeconomics (1st ed.). Abhijeet Publications
3. Lipsey, R., & Chrystal, A. (2008). Economics (11th ed.). Oxford University Press
4. Koutosyannis, A. (1979). Modern Micro Economics (2nd ed.). Palgrave Macmillan.
5. Pindyck, R. Rubinfeld, D. & Mehta, P. (2009). MicroEconomics (7th ed.). Pearson



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Course: MAJOR 4

Paper Title: MARKETING MANAGEMENT

Paper Code: BAD MAJ 4

Course Objective:

This course aims to familiarize students with the marketing functioning organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

Content:

Unit I:

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept.

Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston, Consultative Group (BCG) matrix

Unit II:

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

Unit III:

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development.

Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

Unit IV:

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of wholesalers.

Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

References:

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.



Course: MINOR 3

Paper Title: BUSINESS REGULATORY FRAMEWORK & CORPORATE LAW

Paper Code: BAD MIN 3

Course Objective

The objective of the course is to cover the main laws impacting day to day business and to examine the legal framework so as to understand and adapt to new laws which are enacted from time to time. It also aims to introduce the participants to the legal and non-legal governance mechanisms that affect economic activities.

BUSINESS REGULATORY FRAMEWORK

Unit I

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds; Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of a contract – modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi – contracts.

The Indian Contract Act, 1872: Specific Contract: Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency

Unit II

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by a non-owner; Performance of contract of sale; Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit III

Partnership Laws: The Partnership Act, 1932: Nature and Characteristics of Partnership; Registration of a Partnership Firms; Types of Partners; Rights and Duties of Partners; Implied Authority of a Partner; Incoming and outgoing Partners; Mode of Dissolution of Partnership

The Limited Liability Partnership Act, 2008: Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration Partners and their Relationship.

Unit IV

Consumer Protection Act, 2019: Features , objectives and significance of the act ; Rights of consumers, Prohibition and penalties , Unfair Trade Practices , Consumer protection in E – Commerce.

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque Bouncing of Cheque, Dishonor & Liabilities



CORPORATE LAWS

Unit V

Introduction: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company

Unit VI

Documents: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Management: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, Basic Concept of postal ballot & meeting through video conferencing, e-voting.

Unit VII

Dividends, Accounts, Audit, Winding Up, Insider Trading, Whistle Blowing: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit; Winding Up Concept and modes of Winding Up; Insider Trading- meaning & legal provisions; Whistle-blowing - Concept and Mechanism.

Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participant's issuers and beneficial owners; inquiry and inspections, penalty.

References:

1. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
2. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education,
3. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
4. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House M.C.
5. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
6. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
7. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House.
8. Avtar Singh, Introduction to Company Law, Eastern Book Company
9. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
10. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
11. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

'ANCHANAN NAGAR, VIVEKANANDA STREET, COOCH BEHAR – 736101

Course: MDC 2

Paper Title: ETHIC IN BUSINESS PRACTICES

Paper Code: BAD MDC 2

Course Objective:

The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

Contents:

Unit I

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

Unit II

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading. The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

Unit III

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring, Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

References:

1. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
7. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
8. Kevin Gibson: Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press
9. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.



4Year Honours in Business Administration

Detailed Syllabus for Semester Four

Course: MAJOR 5

Paper Title: COST & MANAGEMENT ACCOUNTING

Paper Code: BAD MAJ 5

Course Objective:

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems

Unit I: Introduction

(a) Cost Accounting: Meaning, objectives and advantages; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization;

(b) Management Accounting: Meaning, Objectives, Nature and Scope; Difference between cost accounting and management accounting

Unit II: Elements of Cost

(a) Materials: Inventory control techniques; Accounting and control of purchases; storage and issue of materials; Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average

(b) Labour: Accounting and Control of labour cost; Time keeping and time booking; Concept and treatment of idle time, over time, labour turnover and fringe benefits; Methods of wage payment and the Incentive schemes – Halsey, Rowan, Taylor's Differential piece wage.

(c) Overheads: Classification, allocation, apportionment and absorption of overheads;

Unit III: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (excluding joint and by-products), Service costing (only transport)

Unit IV: Budgetary Control

Concept of budget; Budgetary control: objectives, merits, and limitations; Functional budgets; Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit V: Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis – material and labour and overheads

Unit VI: Marginal Costing

Absorption vs. Marginal Costing; Cost-Volume-Profit Analysis, Profit / Volume ratio; Break-even analysis-algebraic and graphic methods; Angle of incidence, margin of safety, Key factor

References:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Drury, Colin. Management and Cost Accounting. Cengage Learning
3. JawaharLal, Cost Accounting. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahavir Book Depot, New Delhi.



Course: MAJOR 6

Paper Title: HUMAN RESOURCE MANAGEMENT

Paper Code: BAD MAJ 6

Course Objective: The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases

Contents

Unit I

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organisations

Unit II

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

Unit III

Recruitment and Selection: Recruitment and Selection – Concept and meaning; sources of recruitment; Selection procedure Job design, Job rotation, job enlargement, job enrichment, Job Analysis – job description and job specification Promotion – demotion – separation.

Unit IV

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages. Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

Unit V

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .



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Unit VI

Performance Appraisal: Performance Appraisal – meaning, purpose of performance appraisal – Methods of appraisal Conventional and non-conventional methods; Morale – meaning and significance – measurement of morale – measures to tone up morale

References:

1. Gary, D. (2011). Human Resource Management. Pearson Education India.
2. Jeffrey, A. M. (2015). Strategic Human Resource Management. South-Western College Publishing.
3. Khanka, S. S. (2007). Human Resource Management. S. Chand Publishing.
4. Bratton, J., & Gold, J. (2001). Human Resource Management Theory and Practice. Hound Mills.
5. Aswathappa, K., & Dash, S. (2021). Human Resource Management. McGraw-Hill Education.
6. Noe, R., Hollenbeck, J., Gerhart, B., & Wright, P. (2006). Human Resources Management: Gaining a Competitive Advantage. New York, MA: McGraw-Hill Education.

Course: MINOR 4

Paper Title: INCOME TAX LAWS & PRACTICE

Paper Code: BAD MIN 4

Course Objectives: To familiarize the students with The Direct and Indirect Taxation Laws in India. Computation of Income Tax liability of individual assessee and partnership business. Also to familiarize the students with the Goods and Service Tax Laws and Customs Duty.

Course contents:

Unit I:

Introduction: a) Basic Concepts and Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning. b) Residential Status and Incidence of Tax Residential status of all persons except company ; c) Incomes which do not form part of Total Income Except section 10AA.d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income

Unit II:

Heads of Income: a) Income from Salaries;

b) Income from House property;

c) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(b), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation);

d) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.;

e) Income from Other Sources Basis of charge excluding deemed dividend.

Unit III:

Clubbing of Income and Computation of Taxable Income: a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor; b) Set off and Carry Forward of Losses Mode of set off and carry forward,



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inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A. c) Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U Rebate u/s 87A; d) Provisions under section 115BAC

(Note: If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations/provisions in place of existing rules)

Readings:

1. Dr. V. K. Singhania, Students Guide to Income Tax; Taxmann Publication
2. Dr. Girish Ahuja & Dr. Ravi Gupta, Taxation, Commercial Law Publishers (India) Pvt. Ltd.
3. C. H Sengupta, Direct and Indirect Tax Laws in India

Course: AEC 2

Paper Title: English

Paper Code: BAD AEC 2

Syllabus will prescribed by the University



4Year Honours in Business Administration

Detailed Syllabus for Semester Five

Course: MAJOR 7

Paper Title: FINANCIAL MANAGEMENT

Paper Code: BAD MAJ 7

Course Objective: To acquaint students with the techniques of financial management and their applications for business decision making.

Course Contents:

Unit I

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk &

Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

Unit II

Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method.

Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

Unit III

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory.

Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model;

Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

Unit IV

Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique,

Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost,

Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.



Readings

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publshlng Co. Ltd.
2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty: Principles of Corporate Finance

Course: MAJOR 8

Paper Title: BUSINESS MATHEMATICS

Paper Code: BAD MAJ 8

Course Objective:

A student will be able to Define basic terms in the areas of business calculus and financial mathematics, Explain basic methods of business calculus, types and methods of interest account and their basic applications in practice, Solve problems in the areas of business calculus, simple and Compound interest account, use of compound interest account, Apply knowledge of mathematics with emphasis on management applications, and Connect acquired knowledge and skills with practical problems in business and economic practice.

Unit I

Basic Mathematics of Finance

a) Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; b) Annuities; c) Quadratic Equation d) Logarithm e) Theory of Indices

Unit II

Matrices: a) Definition of a matrix. b) Types of matrices; Algebra of matrices. c) Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; d) Applications of matrices to solution of simple business and economic problems

Unit III

Differential Calculus: a) Concepts of limit and continuity of a function; b) Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; c) Maxima and Minima of functions (involving second order derivatives) relating to cost, revenue and profit, d) Partial Derivatives: Euler's theorem and its application

Unit IV

Integration: a) Integration as a reverse process of Differentiation, b) Integration by Substitution and by parts c) Integration by partial fraction d) Differential equations, Definite integrals, applications of Integrals

References:

1. Nag, N.K. (2019). Business Mathematics and Statistics. Kalyani Publishers.
2. Padmalochan, H. (2017). Business Mathematics. Springer.
3. Gupta, S.P. & Gupta, P.K. (2022). Business Mathematics and Statistics. Sultan Chand & Sons.



Course: MAJOR 9

Paper Title: ETHICS AND CORPORATE SOCIAL RESPONSIBILITIES

Paper Code: BAD MAJ 9

Course Objective:

The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

Course contents:

Unit I

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

Unit II

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

Unit – III

The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

Unit IV

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring, Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

Readings:

1. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
7. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing



Course: MDC 3

Paper Title: BUSINESS COMMUNICATION

Paper Code: BAD MDC 3

Course Objective:

Objective of the course is to define and explain the nature and significance of communication. Enable the students to grasp the process and principles of communication, Recognize various communication models, and identify different communication channels. Students to learn about effective communication, including recognizing barriers and employing strategies to overcome them. Understand the importance of listening, types of listening, and methods to enhance listening skills. To develop skills in report writing, business correspondence, and oral presentations, including PowerPoint presentations, to effectively communicate in various professional scenarios.

Unit – I

Introduction: Meaning, definition, nature, objectives, and importance of communication. Principles of communication and process of communication. Models of Communication.

Unit – II

Communication Channels: Channels of communication. Types of communication: Formal, formal, Verbal, Non- Verbal, Written, Visual communication. Levels of communication and direction of Communication

Unit –III

Effective Communication: Meaning and barriers to effective communication. Ways to overcome barriers to effective communication. Meaning, importance, process and types of Listening. Barriers to effective Listening and steps to overcome such barriers

Unit – IV

Report Writing and Business Correspondence: Types, formats, importance, and process of preparing Business reports. Drafting minutes, agenda, inquiry letter, complaint letter, persuasive letter, and proposal. Writing Resume, letters, office memorandum, office circulars, notices, and orders. Technology for communication. Electronic mail: advantages, safety, and smartness in email. E-mail etiquettes.

Unit – V

Oral and PowerPoint Presentation: Importance, features, and essentials of effective oral presentation. Making presentations: content and organizing.

References:

1. Kaul, A. (2016). Effective Business Communication, 2nd ed. PHI learning.
2. C.B. Gupta (2019). Essentials of Business Communication. Sultan Chand & Sons.
3. Kumar, V., Raj, B., Kapurthala, & Jalandhar. (2017). Comprehension and Communication Skills in English. Kalyani Publishers.
4. Kumar, V., Raj, B., Kapurthala, & Jalandhar. (2017). Comprehension and Communication Skills in English. Kalyani Publishers.
5. Rizvi, M. A. (2005). Effective technical communication. Tata McGraw-Hill.
6. Chanda, S. M. (2010). An Introduction to Critical Thinking. Pearson, Delhi.



4Year Honours in Business Administration

Detailed Syllabus for Semester Six

Course: MAJOR 10

Paper Title: STRATEGIC MANAGEMENT

Paper Code: BAD MAJ 10

Objective: To familiarize the students with strategic management principles that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

Unit I:

Introduction - evolution of business policy, business policy - nature, importance, objectives, understanding the strategy, process of strategic management, functional strategies.

Unit II:

Organizational Direction- concept of strategic planning, vision, mission, objectives

Unit III:

Environmental Analysis and Diagnosis – environmental scanning, elements of environment, SWOT analysis, competitive advantage, competitor analysis. Porters Five Forces Model.

Unit IV:

Strategic Alternatives – corporate level stability, expansion, retrenchment and turnaround.

Unit V:

Strategic Analysis and Choice –gap analysis.

Unit VI:

Strategy Implementation – issues in implementation - resource allocation - budgets – organization structure - matching structure and strategy.

Unit VII:

Strategic Evaluation & Control - overview of strategic evaluation & control, strategic control.

References:

1. Azhar Kazmi, *Strategic Management And Business Policy*, McGraw Hill Education; 3 edition.
2. Budhiraja, S. B. and. Athreya, M. B, *Cases in Strategic Management*, Tata McGraw Hill, New Delhi.
3. Christensen, C. R., *Business Policy: Text and Cases*, Homewood, Illinois.
4. Glueck, William F., *Strategic Management and Business Policy*, McGraw Hill, New York.



Course: MAJOR 11

Paper Title: BUSINESS STATISTICS

Paper Code: BAD MAJ 11

Objective:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

Contents:

Unit I:

Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages.

Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

Unit II:

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient,

Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

Unit III:

Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend;

Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and un-weighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Unit IV:

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem,

Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

Unit V:

Hypothesis testing: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean.

Using Non-parametric statistics for hypothesis testing.

Readings:

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin : Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western.



Course: MAJOR 12

Paper Title: PRODUCTION AND OPERATION MANAGEMENT

Paper Code: BAD MAJ 12

Course Objectives:

To understand the production and operation function and familiarize students with the technique for planning and control.

Contents:

Unit I

Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organisation. Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attribute

Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR and availability).

Lean production: Definition of lean production, lean Demand Pull logic, waste in operations, elements that address elimination of waste, 2 card kanban Production Control system.

Unit II

Forecasting-Definition, types, qualitative (grass roots, market research and delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD.

Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines, Gantt charts.

Unit III

Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM).

Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout). Assembly line balancing by using LOT rule; Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method.

Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon. Decision trees analysis

Unit IV

Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory), Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables.

Elementary Queuing Theory : Poisson- Exponential Single Server Model with Infinite Population.(question based on M/M/1.



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References:

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry , Production & Operations Management, Pearson Education
3. Chase R B, Aquilano N J , Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
4. S.P. Gupta , Statistical methods, Sultan Chand & Sons .
5. Adam,E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi
6. S.N. Chary, Production & operations management – Tata McGraw Hill, New Delhi
7. Buffa E S, &Sarin R K, Modern Production / Operations Management (8th edition) John Wiley, 1994
8. Gaither and Frazier, Operations Management, Thomson South-Western
9. Operations Research, P. K. Gupta, Man Mohan, KantiSwarup, Sultan Chand
10. Operations Research, V. K. Kapoor. Sultan Chand & Sons

Course: VAC 2

Paper Title: CONSTITUTION OF INDIA AND HEALTH AND WELLNESS

Paper Code: VAC 2

Syllabus will be as prescribed by The University.



4Year Honours in Business Administration

Detailed Syllabus for Semester Seven

Course: MAJOR 13

Paper Title: RESEARCH METHODOLOGY & RESEARCH ETHICS

Paper Code: BAD MAJ 13

Course Objectives: To understand the Research Methodology in general and particularly to build up the idea regarding Business Research, handling of field data and the methods of analysis of quantitative as well as qualitative information related to economic and management fields.

Unit I:

Research Ethics: Ethics: Definition, Moral Philosophy, Nature Of Moral Judgments And Reactions. Ethics With Respect To Science And Research; Intellectual Honesty And Research Integrity; Scientific Misconducts: Falsification, Fabrication And Plagiarism (Ffp); Selective Reporting And Misrepresentation Of Data; Publication Ethics: Definition, Introduction And Importance; Best Practices / Standards Setting Initiatives And Guidelines: Cope, Wame, Etc; Publication Misconduct: Definition, Concept, Problems That Lead To Unethical Behaviour And Vice Versa, Types; Open Access Publications And Initiatives; Indexing Databases, Citation Databases: Web Of Science, Scopus, Etc

Unit II:

Nature and Scope of Marketing Research – Role of Marketing Research in decision making. Applications of Marketing Research – marketing research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Marketing Research problem.

Unit III:

Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context.

Unit IV:

Primary Data Collection: Survey Vs. Observations. Comparison of self- administered, Telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniques paired Comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire- form & design.

Unit V:



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Concepts of Sampling: Different sampling techniques. Random Sampling, Stratified Sampling, and Purposive Sampling. Parameters and Statistic and the concept of Standard Error. Concept of MVUE and BLUE. Handling of Panel data and non-panel data.

Hypothesis testing: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean. Goodness of Fit Chi-square distribution.

Using Non-parametric statistics for hypothesis testing

Unit VI

Report Preparation: Meaning, types and layout of research report; Steps in report writing ; Literature review and its significance, Citations Styles, Bibliography and Annexure in report, Essentials of good research report, presentation of a report, Ethics in Research, Plagiarism Check.

Readings:

1. Zikmund, Babin & Carr: Business Research Methods, South-Western.
2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
4. N. G. Das: Statistical Methods, Tata McGraw-Hill Education.

Course: MAJOR 15

Paper Title: Seminar

Paper Code: BAD MAJ 15A

Marks 25

Course Objective: The students are required to present a Seminar in any area under the Special Paper Major 14, Major 16, Major 17, Major 18 or Major 19. [Seminar Paper subject and content 15 marks and presentation 10 marks]

Paper Title: Fundamentals of Business Communication and Application of AI in Business and Finance

Paper Code: BAD MAJ 15B

Marks : 75

Course Objective:

Understanding of Business communication, Understanding Core AI Concepts, Identify AI, applications in real life, Develop Simple Machine Learning Models, Understand Natural Language Processing Basics, Learn Responsible AI Practices

Unit I: Fundamentals of Business Communication: Meaning, definition, nature, objectives, and importance of communication. Principles of communication and process of communication. Models of Communication. Communication Channels: Channels of communication. Types of communication: Formal, formal, Verbal, Non- Verbal, Written, Visual communication. Levels of communication and direction of Communication Meaning to effective communication. Barriers to communication, Ways to overcome barriers to effective communication.



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Unit II: Introduction to Artificial Intelligence

Overview of AI and its importance in various industries, AI techniques and approaches, search algorithms, knowledge representation, reasoning, Intelligent agents and problem-solving strategies, AI in real-world applications: challenges and opportunities.

Unit III: Application of AI in Business and Finance

AI in business analytics: demand forecasting, customer segmentation, and recommendation systems. Algorithmic trading, fraud detection, and risk management, Use of AI for optimizing business operations, marketing, and customer service. Impact of AI on financial decision-making and automated systems.

Unit - IV

Reporting And Communication and Application of AI:

Report Writing and Business Correspondence: Types, formats, importance, and process of preparing Business reports. Drafting minutes, agenda, inquiry letter, complaint letter, persuasive letter, and proposal. Writing Resume, letters, office memorandum, office circulars, notices, and orders. Technology for communication. Electronic mail, Application of AI in Business Communication.

Unit V: AI in Society: Ethics, Challenges, and Future Directions

Ethical issues: fairness, bias, accountability, and transparency in AI applications. Regulatory and societal challenges: privacy concerns, job displacement, and automation, Future trends in AI applications: Artificial General Intelligence (AGI), AI in creativity and art, Human-AI collaboration and the future of AI in society.

Recommended Books

1. Artificial Intelligence: A Modern Approach by Stuart Russell and Peter Norvig
2. Computer Vision: Algorithms and Applications by Richard Szeliski
3. Reinforcement Learning: An Introduction by Richard S. Sutton and Andrew G. Bart.
4. Artificial Intelligence in Practice by Bernard Marr

Course: MINOR 5

Paper Title: BUSINESS ENVIRONMENT

Paper Code: BAD MIN 5

Course Objective

This course aims to provide students with a sound understanding of environmental forces affecting business operations and to improve their ability to analyze such environmental forces on Business. This course intends to provide students with a review of major environmental forces concept and a basic understanding of how these forces affects the operations of Business.

Unit 1:

Business Environment: Introduction to Business Environment: Concept, Scope, and Importance, Components: Internal and External Environment, Economic Environment: Economic Systems: Capitalism, Socialism, Mixed Economy, Role of Government in Business, Economic Reforms: Liberalization, Privatization, and Globalization (LPG); Socio-Cultural Environment: Impact of Culture on Business, Corporate Social Responsibility (CSR)



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Unit II:

Political and Legal Environment: Political Environment: Political Systems and their Impact on Business, Government Policies and Business Strategies; Legal Environment: Introduction to Business Laws, Importance of Legal Compliance, Impact of Laws on Business Operations.

Unit III:

Emerging Business Laws and Consumer Protection: Consumer Protection Act, 2019: Consumer Rights and Responsibilities, Grievance Redressal Mechanisms; Information Technology Act, 2000: Digital Contracts, Cyber security and Penalties; Environmental Laws: The Environment Protection Act, 1986, Corporate Responsibility for Environmental Protection

Unit 5: Asian and Global Environment

Evolution of regional trade agreements (RTAs); United States–Mexico– Canada Agreement USMCA), European Union (EU), Association of Southeast Asian Nations (ASEAN), Mercosur (Southern Common Market), Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP); Emerging trends and challenges in global trade governance.

Reading:

1. Cherunilam, F. Business environment and law. Mumbai: Himalaya Publishing House.
2. Pathak, A. Legal aspects of business, New Delhi: McGraw Hill Education.
3. Kuchhal, M. C. Mercantile law, New Delhi: Vikas Publishing House.
4. Jain, S. P., & Narang, K. L, Industrial and labour laws, New Delhi: Dhanpat Rai & Co.
5. Singh, A, The Consumer Protection Act, 2019: An insight. Lucknow: Eastern Book Company.
6. Divan, S., & Rosencranz, A., Environmental law and policy in India, New Delhi: Oxford University Press.



4Year Honours in Business Administration

Detailed Syllabus for Semester Eight

Course: Minor 6

Paper Title: E-Commerce and Digital Marketing

Paper Code: BAD MIN 6

Course Objective: The course imparts understanding of the concepts and various application issues of e-commerce like Internet infrastructure, security over internet, payment systems and various online strategies for e-commerce.

Unit 1

Introduction to E-Commerce: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Electronic Commerce, Types of Electronic Commerce, Electronic Commerce Models, Challenges and Barriers in E-Commerce environment; E-Commerce in India: Transition to E-commerce in India, Indian readiness for E-commerce, E-Transition challenges for Indian corporate.

Unit II

Electronic Payment System: Digital Payment Requirements, Electronic Payment System, Types of Electronic Payment Systems, Concept of e-Money, Infrastructure Issues and Risks in EPS, Electronic Fund Transfer.

Security Issues in E-Commerce: Need and concepts, Electronic Commerce security environment, security threats in E-Commerce environment, Basics of Encryption and Decryption.

Unit III

E-commerce Applications: E-commerce applications in various industries, Emerging Trends in E-Commerce, Mobile Commerce; Economic, Technological and Social Considerations, Regulatory and Ethical considerations in E-Commerce.

Unit IV

Introduction to Emerging Trends in Marketing: Relationship Marketing, Sustainable Marketing, Green Marketing, Social marketing, Digital Marketing, Social Media Marketing, Role of AI and Robotics in Marketing, Ethical issues in Marketing.

Readings:

1. Elias M. Awad, Electronic Commerce - From Vision to Fulfillment, PHI Learning.
2. Joseph, P.T. and Si., E-Commerce An Indian Perspective, PHI Learning.
3. Efraim Turban, David King, Dennis Viehland, Jae Lee: Electronic Commerce A Managerial Perspective, Pearson Education.
4. Bharat Bhaskar, Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey, E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, Electronic Commerce, Cengage Learning.



SPECIALIZATION AREA:

GROUP I: FINANCE

Detailed Syllabus for Semester Seven

Course: MAJOR 14

Paper Title: FINANCIAL INSTITUTION , MARKETS AND INDIAN BANKING SYSTEM

Paper Code: BAD FM MAJ 14

Course Objective: The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

Course Content:

Unit I: Structure of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs

Unit II: Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets: Public Issue through Prospectus, Green shoe option, Offer for sale, IPO, Book Building of Shares, Corporate Listing: Listing and Delisting of Corporate Stocks.

Unit III: Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets

Unit IV: Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities,

Unit V: Indian Banking System: : Structure and components of Indian Banking System; Salient functions of Commercial Banks, Development Banks, Merchant Banks and Cooperative Banks. Concept of Credit Creations and its limitations. Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs



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Readings:

1. Saunders, Anthony & Cornett, Marcia Millon (2007). *Financial Markets and Institutions* (3rd ed.). Tata McGraw Hill
2. Khan, M Y. (2010). *Financial Services* (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh(2011). *Financial Markets in India: A Research Initiative*. Anamica Publications
4. Goel, Sandeep. (2012). *Financial services*. PHI.
5. Gurusamy,
6. Dr. P. N. Reddy, N. Mukund Sharma and Prof. H. R. appannaiah. (2015) *Indian Financial System*, Himalaya Publishing House

Course: MAJOR 16

Paper Title: CORPORATE ACCOUNTING

Paper Code: BAD FM MAJ 16

Course Objectives: The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Course Content:

Unit I: Accounting for Share Capital and Debentures:

Types of shares; Accounting for Share Capital, Issue of Rights, and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures.

Unit II: Financial Statements of Companies:

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity.

Unit III: Amalgamation, Absorption, Internal & External Reconstruction:

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings). Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit IV: Liquidation:

Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.

Unit V: Valuation of share and Goodwill:

Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and annuity.

Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings- Price, Cum-div and Ex-div, Majority and Minority view and Fair Value



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Readings:

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons.
2. Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
3. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.
4. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.
5. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
6. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
8. Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.) New Delhi: Scholar Tech Press.
9. Mukherjee, A., & Hanif, M. (2017). Corporate Accounting. (2nd Ed.). New Delhi: Tata McGraw Hill Education.
10. Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University Press.
11. Sah, R.K. (2019). Concept Building Approach to Corporate Accounting. (2nd Ed.). Cengage.
12. Sehgal, A. (2012). Fundamentals of Corporate Accounting. (3rd Ed.). New Delhi: Taxmann Publication.
13. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. (19th Ed.). New Delhi: S. Chand Publishing.
14. Tulsian, P. C., & Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.



Detailed Syllabus for Semester Eight

Course: MAJOR 17

Paper Title: FINANCIAL STATEMENT ANALYSIS

Paper Code: BAD FM MAJ 17

Course Objective: To gain ability to analyse financial statements including consolidated financial statements of group companies and financial reports of various types of entities, To gain ability to apply valuation principles, to familiarise with recent developments in the area of financial reporting, to gain ability to solve financial reporting and valuation cases.

Course Content:

Unit I: Introduction to Financial Statement Analysis:

Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. Comparative Statement – meaning, preparation, uses, merits and demerits. Common -size Statement – meaning, preparation, uses, merits and demerits.

- Trend Analysis – meaning, determination, uses, merits and demerits

Unit II: Accounting Ratios for Financial Statement Analysis:

Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.

Unit III: Funds Flow Statement:

Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement.

Unit IV: Cash Flow Statement:

Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.

Unit V: Value Added Statement:

Meaning and definition of Value Added. Distinction between Profit and Value Added. Value Added as a tool of Social Responsibility Accounting. Objectives and advantages of preparing a VAS. Computation of Gross Value Added and Net Value Added (GVA – Depreciation), Concepts and computation of Economic Value Added (EVA) and Market Value Added (MVA)

Readings:

1. R. L. Gupta & Radheswamy, Advanced Accountancy Vol. II, S. Chand
2. Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
3. Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication
4. Accounting Standards issued by ICAI
5. L. S. Porwal, Accounting Theory, Tata McGraw Hill
6. Gokul Sinha, Accounting Theory & Management Accounting,
7. B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.



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Course: MAJOR 18

Paper Title: STRATEGIC FINANCIAL MANAGEMENT

Paper Code: BAD FM MAJ 18

Course Objectives: To acquaint the students with concepts of Financial management from strategic perspective and to familiarize various Techniques and Models of Strategic Financial Management.

Course Content:

Unit – I : Financial Policy and Strategic Planning –

Strategic Planning Process, Objectives, Major Kinds of Strategies and Policies, Corporate Planning Process of Financial Planning, Types of Financial Plan, Financial Models - Tools or Techniques of Financial Modelling, Uses and Limitations of Financial Modelling, Applications of Financial Models – Types of Financial Models - Process of Financial Model Development.

Unit – II : Investments Decisions under Risk and Uncertainty:

Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Methods: Sensitivity Analysis and Simulation Method, Corporate Strategy and High Technology Investments.

Unit – III : Expansion and Financial Restructuring

Corporate Restructuring - Mergers and Amalgamations – reasons for Merger, Benefits and Cost of Merger, Takeovers, Business Alliances, Managing an Acquisition, Divestitures – Ownership Restructuring – Privatisation – Dynamics of Restructuring – Buy Back of Shares – Leveraged Buy-outs (LBOs) , Divestiture – Demergers.

Unit – IV: Leasing and Financing:

Importance, Types, Tax Considerations, and Accounting, Considerations Evaluation of Lease from the point of view of Lessor and Lessee – Lease versus Buy Decision, Venture Capital – Concept and Developments in India – Process and Methods of Financing – Fiscal Incentives.

Unit – V: Financing Strategy:

Innovative Sources of Finance – Asset Backed Securities - Hybrid Securities namely Convertible and Non-Convertible Debentures, Deep Discount Bonds, Secured Premium Notes, Convertible Preference Shares – Option Financing, Warrants, Convertibles and Exchangeable Commercial Paper.

Readings:

1. Rajni Sofat & Preeti Hiro, STRATEGIC FINANCIAL MANAGEMENT, PHI, Delhi, 2011
2. Weaver & Weston, STRATEGIC CORPORATE FINANCE, Cengage Learning, Delhi
3. Chandra, Prasanna, FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi. 2007



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Course: MAJOR 19

Paper Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Paper Code: BAD FM MAJ 19

Course Objective: The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

Course Contents:

Unit I Basics of risk and return:

Concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio.

Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle,

Unit II: Share valuation:

Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes.

Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numerical in EMH and technical analysis)

Unit III Portfolio Analysis:

Portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

Unit IV: Capital asset pricing model (CAPM):

Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds :Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective,



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advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

Readings:

1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education.
2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India.
3. Singh, R: Security Analysis & Portfolio Management . Excel Books.
4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.



SPECIALIZATION AREA:
GROUP II: MARKETING

Detailed Syllabus for Semester Seven

Course: MAJOR 14

Paper Title: CONSUMER BEHAVIOR

Paper Code: BAD MM MAJ 14

Course Objectives

To understand the concepts and importance of consumer behaviour. To analyze factors influencing consumer decision-making. To examine consumer buying processes and post-purchase behaviour. To apply consumer behaviour concepts in marketing strategies.

Course Content

Unit I: Introduction to Consumer Behaviour

Meaning, nature and scope of consumer behaviour; Importance of consumer behaviour in marketing; Consumer roles and types of consumers; Consumer decision-making process; Models of consumer behaviour.

Unit II: Psychological Factors Influencing Consumer Behaviour

Motivation and consumer needs; Perception and consumer interpretation; Learning and memory; Attitudes and attitude change; Personality and self-concept.

Unit III: Social and Cultural Influences

Culture and subculture; Social class and consumer behaviour; Types of Reference groups; Family influences on buying behaviour; Concept of Opinion leaders and social media influence

Unit IV: Contemporary Issues in Consumer Behaviour

Consumerism and consumer rights; Online consumer behaviour; Digital and mobile consumers; Ethical issues in consumer behaviour research; Emerging trends in consumer behaviour

Reference Books

1. Leon G. Schiffman and Joseph L. Wisenblit – Consumer Behavior
 2. David L. Loudon and Albert J. Della Bitta – Consumer Behavior
 3. Suja R. Nair – Consumer Behaviour in Indian Perspective
 4. S. Ramesh Kumar – Consumer Behaviour
 5. Michael R. Solomon – Consumer Behavior: Buying, Having and Being
- Blackwell, Miniard and Engel – Consumer Behavior



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Course: MAJOR 16

Paper Title: ADVERTISING AND BRAND MANAGEMENT

Paper Code: BAD MM MAJ 16

Course Objectives

To understand the principles and practices of advertising and brand management. To examine the role of advertising in marketing communication. To develop skills in creating and evaluating advertising campaigns. To understand strategies for building and managing strong brands.

Unit I: Introduction to Advertising

Meaning, nature and scope of advertising; Objectives and functions of advertising; Types of advertising; Advertising as a communication process; Role of advertising in marketing

Unit II: Advertising Planning and Media Management

Advertising campaign planning; Advertising budget decisions; Media planning and media selection; Traditional and digital advertising media; Evaluation of advertising effectiveness

Unit III: Creative Aspects of Advertising

Advertising copy and copywriting; Creative strategy and message design; Advertising appeals; Layout and visualization; Ethical and legal issues in advertising

Unit IV: Brand Management

Meaning and importance of brands; Brand equity and brand value; Brand positioning; Brand identity and image; Brand personality and brand loyalty

Unit V: Brand Strategies and Contemporary Issues

Brand extension and brand revitalization; Co-branding and brand alliances; Global branding strategies; Digital branding and social media branding; Emerging trends in advertising and brand management.

Reference Books

1. George E. Belch and Michael A. Belch – Advertising and Promotion
2. Aaker, David A. – Managing Brand Equity
3. Kevin Lane Keller – Strategic Brand Management
4. S.A. Chunawalla – Advertising, Sales and Promotion Management
5. Batra, Myers and Aaker – Advertising Management
6. Rajeev Batra – Advertising Management



Detailed Syllabus for Semester Eight

Course: MAJOR 17

Paper Title: DISTRIBUTIONS AND RETAIL MANAGEMENT

Paper Code: BAD MM MAJ 17

Course Objectives

To understand the concepts and significance of distribution and retail management. To examine channel design, channel relationships and logistics management. To develop knowledge of retail formats and retail operations. To analyze contemporary trends in retailing and distribution.

Unit I: Introduction to Distribution Management

Meaning, nature and importance of distribution management; Marketing channels and channel functions; Types of distribution channels; Channel structure and channel design; Channel members and their roles

Unit II: Channel Management and Logistics

Channel selection and motivation; Channel conflict and resolution; Physical distribution management; Logistics and supply chain management; Inventory and warehouse management

Unit III: Introduction to Retail Management

Meaning, scope and importance of retailing; Retailing environment; Types of retail formats; Organized and unorganized retailing; Retail market structure in India

Unit IV: Retail Operations Management

Retail location decisions; Store layout and store design; Merchandise management; Retail pricing strategies; Customer service and relationship management

Unit V: Contemporary Trends in Distribution and Retailing

E-retailing and omni-channel retailing; Retail branding; Technology in retail management; Global retailing trends; Emerging issues and future prospects in retail management

Reference Books

1. Berman and Evans – Retail Management: A Strategic Approach
2. Swapna Pradhan – Retailing Management
3. David Gilbert – Retail Marketing Management
4. Stern, El-Ansary and Coughlan – Marketing Channels
5. Rosenbloom – Marketing Channels
6. Levy and Weitz – Retailing Management



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Course: MAJOR 18

Paper Title: INTERNATIONAL MARKETING

Paper Code: BAD MM MAJ 18

Course Objectives

To understand the concepts and scope of international marketing. To examine the international business environment and global market opportunities. To develop knowledge of international marketing strategies and practices. To analyze challenges and emerging trends in global marketing.

Unit I: Introduction to International Marketing

Meaning, nature and scope of international marketing; Domestic marketing versus international marketing; Importance of international marketing; International trade and globalization; Stages of international market involvement

Unit II: International Marketing Environment

Economic environment; Political and legal environment; Socio-cultural environment; Technological environment; International trade institutions and agreements

Unit III: International Market Entry Strategies

Exporting and importing; Licensing and franchising; Joint ventures and strategic alliances; Foreign Direct Investment (FDI); Selection of international markets

Unit IV: International Marketing Mix

International product decisions; International pricing strategies; International distribution channels; International promotion strategies; Standardization versus adaptation

Unit V: Contemporary Issues in International Marketing

Global branding; Digital and e-commerce in international marketing; International market research; Ethical issues in international marketing; Emerging trends and challenges in global marketing

Reference Books

1. Philip R. Cateora, John Graham and Mary Gilly – International Marketing
2. Warren J. Keegan and Mark Green – Global Marketing
3. Rakesh Mohan Joshi – International Marketing
4. Sak Onkvisit and John J. Shaw – International Marketing
5. Czinkota and Ronkainen – International Marketing
6. Francis Cherunilam – International Marketing



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Course: MAJOR 19

Paper Title: MARKETING OF SERVICES

Paper Code: BAD MM MAJ 19

Course Objectives

To understand the concepts and characteristics of service marketing. To examine strategies for marketing various services. To analyze customer expectations and service quality. To develop skills in designing and managing service marketing programs.

Unit I: Introduction to Service Marketing

Meaning, nature and scope of services marketing; Characteristics of services; Goods versus services; Classification of services; Growth and importance of service sector

Unit II: Consumer Behaviour in Services

Consumer decision-making in services; Customer expectations and perceptions; Customer satisfaction and loyalty; Service encounters; Managing customer relationships

Unit III: Service Marketing Mix

Extended marketing mix for services (7Ps); People, Process and Physical Evidence; Service product and pricing decisions; Distribution and promotion strategies; Service positioning and differentiation

Unit IV: Service Quality and Service Delivery

Concept of service quality; SERVQUAL model; Gap model of service quality; Service delivery systems; Managing service failures and recovery

Unit V: Marketing of Selected Services

Banking services marketing; Insurance services marketing; Tourism and hospitality marketing; Healthcare and educational services marketing; Emerging trends in service marketing

Reference Books

1. Valarie A. Zeithaml, Mary Jo Bitner and Dwayne Gremler – Services Marketing
2. Christopher Lovelock and Jochen Wirtz – Services Marketing
3. K. Douglas Hoffman and John E.G. Bateson – Services Marketing
4. Ravi Shankar – Services Marketing
5. Vinnie Jauhari and Kirti Dutta – Services Marketing
6. Harsh V. Verma – Services Marketing



SPECIALIZATION AREA:
GROUP III: HUMAN RESOURCE

Detailed Syllabus for Semester Seven

Course: MAJOR 14

Paper Title: ORGANIZATIONAL DEVELOPMENT AND HUMAN RESOURCE DEVELOPMENT

Paper Code: BAD HR MAJ 14

Course Objectives

To understand the concepts and significance of Organisational Development (OD) and Human Resource Development (HRD). To examine OD interventions and change management processes. To develop knowledge of HRD systems and practices. To analyze the role of HRD in organizational effectiveness and employee development.

Unit I: Introduction to Organizational Development and Human Resource Development

Meaning, nature and scope of OD and HRD; Objectives and importance of OD and HRD; Evolution of OD and HRD; OD values and assumptions; Role of HRD in organizations

Unit II: Organizational Development Interventions

OD process and diagnosis; Team building interventions; Sensitivity training; Process consultation
Survey feedback and organizational transformation

Unit III: Human Resource Development Systems

HRD functions and framework; Training and development; Career planning and development;
Performance management system; Coaching and mentoring

Unit IV: Change Management and Organizational Effectiveness

Concept and nature of organizational change; Resistance to change; Managing organizational change
Leadership and change; Organizational culture and effectiveness

Unit V: Contemporary Issues in OD and HRD

Learning organizations; Knowledge management; Employee empowerment; Talent management
Emerging trends in OD and HRD



Reference Books

1. T.V. Rao – Human Resource Development
2. Wendell L. French and Cecil H. Bell – Organization Development
3. Cummings and Worley – Organization Development and Change
4. Pareek and Rao – Designing and Managing Human Resource Systems
5. Udai Pareek – Training Instruments in HRD and OD
6. Debra L. Nelson and James Campbell Quick – Organizational Behavior

Course: MAJOR 16

Paper Title: STRATEGIC HUMAN RESOURCE MANAGEMENT

Paper Code: BAD HR MAJ 16

Course Objectives

To understand the concept and importance of Strategic Human Resource Management (SHRM). To examine the integration of HR strategies with business strategies. To develop knowledge of strategic HR practices and policies. To analyze contemporary challenges in strategic human resource management.

Unit I: Introduction to Strategic Human Resource Management

Meaning, nature and scope of SHRM; Evolution of strategic HRM; Objectives and importance of SHRM; HRM versus Strategic HRM; Role of HR managers in strategic management

Unit II: Strategic Planning and Human Resource Planning

Strategic management process; Strategic planning and implementation; Human resource planning
Environmental scanning and HR forecasting; Strategic workforce planning

Unit III: Strategic HR Practices

Strategic recruitment and selection; Strategic training and development; Strategic performance management; Compensation and reward strategies; Talent management and succession planning

Unit IV: HR Strategies and Organizational Performance

HR strategy formulation and implementation; High-performance work systems; Employee engagement and commitment; Managing diversity and inclusion; Measuring HR effectiveness

Unit V: Contemporary Issues in SHRM

Global strategic HRM; Knowledge management; HR analytics; Technology and digital HR; Emerging trends and challenges in SHRM



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Reference Books

1. Jeffrey A. Mello – Strategic Human Resource Management
2. Michael Armstrong – Strategic Human Resource Management
3. Charles R. Greer – Strategic Human Resource Management
4. Gary Dessler – Human Resource Management
5. T.V. Rao – Human Resource Development
6. Azhar Kazmi – Strategic Management and Business Policy



Detailed Syllabus for Semester Eight

Course: MAJOR 17

Paper Title: LABOUR WELFARE AND COMPENSATIONS

Paper Code: BAD HR MAJ 17

Course Objectives

To understand the concepts and significance of labour welfare and compensation management. To examine statutory and non-statutory welfare measures for employees. To develop knowledge of compensation policies and wage administration. To analyze contemporary issues in labour welfare and employee compensation.

Unit I: Introduction to Labour Welfare

Meaning, nature and scope of labour welfare; Objectives and importance of labour welfare; Principles of labour welfare; Types of welfare measures; Role of government, employers and trade unions in labour welfare

Unit II: Labour Welfare Programmes

Statutory welfare measures; Non-statutory welfare measures; Employee health and safety programmes Housing, education and recreational facilities; Labour welfare administration.

Unit III: Introduction to Compensation Management

Meaning and objectives of compensation management; Components of employee compensation; Wage and salary administration; Factors influencing compensation decisions; Compensation policy and strategy.

Unit IV: Compensation Structure and Incentive Plans

Job evaluation and wage determination; Incentive wage plans; Bonus and profit-sharing schemes; Employee benefits and perquisites; Executive compensation.

Unit V: Contemporary Issues in Labour Welfare and Compensation

Compensation benchmarking; Performance-linked compensation; Compensation for knowledge workers; Employee well-being and work-life balance; Emerging trends in labour welfare and compensation management.

Reference Books

1. C.B. Mamoria and S.V. Gankar – Personnel Management
2. P. Subba Rao – Personnel and Human Resource Management
3. B.D. Singh – Compensation and Reward Management
4. S.C. Srivastava – Industrial Relations and Labour Laws
5. T.N. Chhabra – Human Resource Management
6. Michael Armstrong – Handbook of Reward Management Practice



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Course: MAJOR 18

Paper Title: HRD Training and Development

Paper Code: BAD HR MAJ 18

Objective: To familiarize the students with the concept and practice of training and development in the modern organizational setting.

Course Contents

Unit I Organization vision & plans:

Organisational Visions and Plans, assessment of training needs, setting training objectives, designing training programmes, Spiral model of training.

Unit II Tasks of the training function:

Building support, overall training capacity, developing materials, strategic planning, networking, designing training programmes.

Unit III Training methods:

On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, sensitivity training, etraining.

Unit IV Management Development Programme Methods:-

Understudy, Coaching, Action; Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modelling, job rotation, case study, multiple management, sensitivity training. Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

Unit V Organisational Development (OD):

Definition Foundations of OD, Managing the OD Process, Action Research and OD. OD Interventions: Overview of OD Interventions, Team Interventions Inter-group and Third-Party Peace making Interventions. Comprehensive OD Interventions, Structural Interventions and the Applicability of OD, Training Experiences. Issues in Consultant – Client Relationships, System Ramifications, Power, Politics and OD.

Readings:

1. Blanchard P.Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson.
2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.



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Course: MAJOR 19

Paper Title: DISCIPLINE AND GRIEVANCES

Paper Code: BAD HR MAJ 19

Course Objectives

To understand the concepts of discipline and grievance management in organizations.; To examine disciplinary procedures and grievance handling mechanisms.; To develop skills in maintaining industrial harmony and employee relations; To analyze contemporary issues relating to discipline and grievances.

Unit I: Introduction to Discipline

Meaning, nature and importance of discipline; Objectives of discipline; Causes of indiscipline; Code of conduct and code of discipline; Principles of maintaining discipline.

Unit II: Disciplinary Procedures

Disciplinary action and punishment; Domestic enquiry; Principles of natural justice; Suspension and dismissal; Role of management and trade unions in discipline

Unit III: Grievance Management

Meaning and nature of employee grievances; Causes and sources of grievances; Grievance redressal procedures; Grievance handling process; Role of supervisors in grievance management

Unit IV: Industrial Relations and Dispute Resolution

Industrial relations and workplace harmony; Collective bargaining: Types and process; Conciliation, mediation and arbitration; Industrial disputes: cause and settlement mechanisms; Workers' participation in management

Unit V: Contemporary Issues in Discipline and Grievances

Employee counselling; Workplace ethics and discipline; Managing grievances in digital workplaces
Conflict management; Emerging trends in discipline and grievance management.

Reference Books

1. P. Subba Rao – Personnel and Human Resource Management
2. C.B. Mamoria and S.V. Gankar – Personnel Management
3. S.C. Srivastava – Industrial Relations and Labour Laws
4. T.N. Chhabra – Human Resource Management
5. Monappa Arun – Industrial Relations
6. Michael Armstrong – Human Resource Management Practice