**SEMESTER V**

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI   
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA-301: Goods and Services Tax**

**L-3, T-0 Credits —3**

**Objective:** The course aims to provide understanding of the latest provisions and implications of GST Law.

**Course Outcomes:**

CO1: Understand the concept of GST.

CO2: Undertake Assessment of GST.

CO3: Recognize the steps to file GST returns.

CO4: Understand offences and penalties under GST.

CO5: Comprehends the role of GST Practitioner

**Course Content**

**Unit I**

**GST in India**: Constitutional provisions of Indirect Taxes: Basic concepts-Supply, Composite and Mixed Supplies, Services under GST, Levy and charge of GST, Rationale for GST, GST Council, GST Network, Procedure for Registration, Person and 'Taxable Person, Payment of Tax. **(10 Hours)**

**Unit II**

**Assessment of Tax**: Tax Invoice, Credit and Debit Notes, Accounts and Records, Input Tax Credit, Place and Time of Supply, Valuation and Exemptions, Job Work. **(12 Hours)**

**Unit III**

**Returns and provisions:** Steps to file returns and their due dates, Tax collection at source, Demands and recovery, Inspection, Search, Seizure and Arrest, Advance Ruling, Appeals and Revisions. **(10 Hours)**

**Unit IV**

**Other Procedures under GST:** Audit, Offences and penalties, Refunds, Activities or transactions which shall be treated as neither supply of goods nor as supply of services, Role of GST Practitioner.

**(10 Hours)**

**Note: Latest Provisions to be taught.**

**Suggested Readings (Latest Editions):**

1. Haidia, A., GST made Easy, Taxmann.
2. Ahuja, G., & Gupta, R., Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
3. Mehrotra, H.C., & Agarwal, V. P., Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
4. Singhania, V. K., & Singhania, M., Students’ Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
5. Prasad, L.V.R. &Kumar,'G.J.K., GST- A Brief Introduction, PK Publishers.
6. Singh, A., GST Made Simple, CENTEX Publications.

CO-PO MAPPING

**BBA 301 Goods and Services Tax**

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|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO4 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 |
| AVG | 3 | 2.4 | 3 | 2.4 | 3 | 2.4 | 2 | 2.4 |

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI   
 BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 303: Business Policy and Strategy**

**L-3, T-0 Credits-3**

**Objective:** The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.

**Course Outcomes:**

CO1: Describe the concept of Business Policy, its evolution and strategic management.

CO2: Perform the SWOT analysis.

CO3: Develop skills to formulate various strategies in different Business portfolio models.

CO4: Discover the issues in Strategy Implementation.

**Course Contents**

**Unit I**

**Introduction:** Nature, Scope and Importance of Business Policy; Evolution; Forecasting, Long-Range Planning, Strategic Planning and Strategic Management.

Strategic Management Process: Formulation Phase — Vision, Mission, Objectives and Strategy; Implementation phase — Strategic Activities, Evaluation and Control. **(10 Hours)**

**Unit II**

**Environmental Analysis: Need, Characteristics and Categorization of Environmental** Factors; Approaches to the Environmental Scanning Process — Structural Analysis of Competitive Environment; ETOP a Diagnosis Tool.

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Methods of Analysis and Diagnosing Corporate Capabilities — Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis. Mckinsey's 7s Framework.  **(12 Hours)**

**Unit III**

**Formulation of Corporate Strategies:** Approaches to **Strategy formation; Major Strategy** options — Stability, Growth and Expansion: Concentration, Integration, Diversification, Internationalization, Cooperation and Digitalization, Retrenchment, Combination Strategies.

**(10 Hours)**

**Unit IV**

**Choice of Business Strategies:** BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution — Matrix and Profit Impact of Market Strategy (PIMS) Model.

**Major Issues involved in the Implementation of strategy:** Organizational Cultural and Behavioural factors, Organization Structure; Role of Leadership. **(10 Hours)**

**Suggested Readings (Latest Editions):**

1. Kazmi, Azhar, Strategic Management, McGraw Hill Education Company.

2. Kachru U, Strategic Management, McGraw Hill Education Company.

3. Dhir S, Cases in Strategic Management, McGraw Hill Education Company.

4. Walker, Gordon, Marketing Strategy, McGraw Hill Education Company.

5. Weelen, Concepts in Strategic Management and Business Policy, Pearson Education.

6. Fred, David, Strategic Management: Concepts and Cases, Prentice hall of India.

CO-PO MAPPING

**BBA 303 Business Policy and Strategy**

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|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| AVG | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI   
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA-305: Information Systems Management**

**L-3, T-0 Credits-3**

**Objective:** The objective of the course is to acquaint the students about the concept of information systems and their components specially databases in business organizations.

**Course Outcomes:**

CO1: Describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business models.

CO2: Provide the theoretical models used in database management systems to answer business questions.

CO3: Relate the basic concepts and technologies used in field of management information systems.

CO4: Translate the role of information system in organisation, the strategic management processes, with the implications for the management.

**Course Contents**

**Unit I**

**Introduction to ISM:** Definition, Purpose, Objectives, and Role of ISM in Business Organization, pre-requisites for effective ISM, components of ISM, ISM Applications in Business.

**Information in Decision Making:** Meaning and importance, Sources and Types of Information, information requirements with particular reference to Management Levels, Relevance of Information in Decision Making. **(10 Hours)**

**Unit II**

**Introduction to Database Systems:** File System versus DBMS, Structure of a DBMS, People who deal with database, Introduction to Data Models, Concept of normalization, Introduction to Entity relationship model, Overview of Database Design, Entities, attributes and relationships, Introduction to Relational Model, Integrity Constraints, Querying Relational Data using SQL: DDL and DML commands, aggregate functions.

**(12 Hours)**

**Unit III**

**Cost Benefit Analysis:** Quantitative and Qualitative Aspects, Assessing Information needs of the Organization.

**System Development:** Concept of System, Types of Systems — Open, Closed, Deterministic, Probabilistic, etc., System Approaches - System Development Life Cycle (SDLC), Prototyping, End User Development, Waterfall and Spiral method, System Analysis, Design and Implementation. **(12 Hours)**

**Unit IV**

**Types of Information Systems:** Transaction Processing System, Expert System, Decision Support System, Executive Information system and Knowledge Management System.Recent Developments in the Field of Information Technology, Impact of IT on Organization. **(08 Hours)**

**Suggested Readings (Latest Editions):**

1. Laudon, C.Kenneth and Laudon, P.Jane, Management Information Systems, Pearson Education.

2. Elmsari, R. and Navathe, S., Fundamentals of Database Systems, Pearson Education.

3. O'Brien, James A., Management Information Systems, McGraw Hill Company.

4. Gordon, Davis, B., Management Information Systems, McGraw Hill Company.

5. Goyal D.P., Management Information Systems, Macmillan Publication.

6. Azam, M., Management Information Systems, McGraw Hill Company.

CO-PO MAPPING

**BBA 305 Information Systems Management**

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|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 1 | 3 | 2 | 3 | 1 | 1 | 2 |
| CO2 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 |
| CO 4 | 3 | 2 | 3 | 2 | 3 | 1 | 1 | 3 |
| AVG | 3 | 2.25 | 3 | 2 | 3 | 1 | 1 | 2.75 |

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI   
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA-307: Information Systems Management Lab**

**L-0, T/P-4 Credits-2**

**Course Outcomes:**

CO1: Select the relevant data for decision making using SQL.

CO2: Understand the relevance of E-R Models.

CO3: Create and Manipulate Databases.

Lab would be based on the Paper: Information Systems Management. The Lab will cover various aspects and components of Information Systems specially databases. Students are required to design the Databases using E-R Model and run SQL queries on DDL Commands, DML commands and aggregate functions.

CO-PO MAPPING

**BBA 307 Information Systems Management Lab**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 1 | 3 | 2 | 3 | 1 | 1 | 2 |
| CO2 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 |
| AVG | 3 | 2.33 | 3 | 2 | 3 | 1 | 1 | 2.67 |

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY**

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 309: Marketing Analytics**

**L-4, T-0 Credits-04**

**Objective:** Acquire knowledge to understand marketing analytics and applying the skills in measuring consumer responses.

**Course Outcomes:**

CO1: Assess Market opportunities by analyzing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.

CO2: Evaluating consumers’ requirements and their behaviors, develop effective marketing strategies to achieve organizational objectives

CO3: Measure the effectiveness of marketing efforts.

CO4: Demonstrate knowledge and critical understanding of the role and value of information, performance measurement and customer/competitor insights in marketing.

**Course Contents**

**Unit I**

**Introduction to Marketing Analytics:** Meaning, nature, Data Collection, Predictive analysis, Summarizing Market data using Excel or R software- Pivot table, charts, Exploratory data analytics.  **(14 Hours)**

**Unit II**

**Product Analytics:** Meaning, Product Design (Conjoint Analysis), Deciding the attributes of product (Regression), Test Marketing (Moving Average), Demand Forecasting (Naïve Method, least square, regression, time series analysis)

**Price Analytics:** Linear and Non linear pricing, Price Optimization, Price Bundling, Discounted Pricing, Price Skimming, Revenue Management, Markdown Pricing.

**(14 Hours)**

**Unit III**

**Place Analytics:** Designing retail outlet, Online Product Assortment, Allocating Retail Space and Sales Resources, Distribution channels, Catalog/Email marketing

**Promotion Analytics:** Media selection model, measure the effect of advertisement, Digital Advertisement, Viral marketing. **(14 Hours)**

**Unit IV**

**Measuring Consumer Responses:** Measuring customer satisfaction (Regression analysis), loyalty, trust, Calculating consumer value, analyzing customer reviews, understanding consumer sentiments and emotions. **(14 Hours)**

**Suggested Readings (Latest Editions):**

1. Hartman, Kevin, Digital Marketing Analytics in Theory and in Practice, Ostmen Bennetsbridge Publishing Services.

2. Ramaswamy V. S. & Namakumari S, Marketing Management, Sage Publication India Pvt. Ltd.

3. Baines, P., Fill, C., Page, K., Sinha, P.K., Marketing (Asian Edition), Oxford University Press.

4. Walker O. C., Mullins J. & Boyd Jr. H. W., Marketing Strategy: A Decision Focused Approach, Mc Graw Hill Education.

5. Malhotra, Naresh, Marketing Research: An Applied Orientation, Pearson Prentice Hall.

6. Maity, Moutusy, Marketing Analytics, Oxford University Press.

CO-PO MAPPING

**BBA 309 Marketing Analytics**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| AVG | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**

**BACHELOR OF BUSINESS ADMINISTRATIION (BBA)**

**BBA 311: Performance Management**

**L-4, T-0 Credits: 4**

**Objective:** The course aims to provide an understanding of managing performance through training, Systems and Formats and to familiarize students with the reward systems and legal issues.

**Course Outcomes:**

CO1: Identify the essential characteristics of performance management

CO2: Analyze the problems associated with the performance appraisal process

CO3: Compare and contrast different organizational performance .

CO4: Identify the attributes of effective performance management system.

**Course Content**

**Unit I:**

**Performance Management:** Scope and Significance – Advantages of Performance Management, Performance Management Skills, performance Management Framework, Employee Assessment system, Role of HR Professionals in Performance management.

**(14 Hours)**

**Unit II:**

**Performance Management perspective to training sub-system:** Designing Training Needs Assessment (TNA) tools; Developing Training Modules including training objectives, lesson plan, and learning climate; Effective delivery of training; Evaluating training outcomes.

**(14 Hours)**

**Unit III:**

**Performance Management Systems and Formats:** Perspectives to Performance Management System; Systems and Formats including Graphic Rating System, Behavioural Anchor System, Balanced Score Card System, and 360-Degree system; Identifying, defining, and measuring performance metrics and competencies (KRAs, KPAs, and KPIs); Formats for scaling and measurement; Designing Appraisal Form; Performance Feedback and Counselling; Potential Assessment and Performance Planning.  **(14 Hours)**

**Unit IV:**

**Reward Systems and Legal Issues:** Reasons for introducing contingent Pay Plan, Problems associated with contingent pay plans- Selecting a contingent pay plan- Pay Structures- Job Evaluation- Broad Banding- Legal Principles affecting Performance Management. **(14 Hours)**

**Suggested Readings (Latest Editions):**

Bagchi, Soumendra Narian, Performance Management, Cengage Learning.

2.       Herman Aguinis, Performance Management, Pearson Prentice Hall.

3.       Kohli, A. S, Deb,T., Performance Management, Oxford Higher Education.

4.       Chadha, Prem, Performance Management, Macmillan Publishers.

5.       Ghanekar, Anjali, Essentials of Performance Management, Everest Publishing House.

6.      Varma, Arup, Pawan S. Budhwar, Angelo S. DeNisi, (Editors), Performance Management Systems: A Global Perspective, Routledge.

CO-PO MAPPING

**BBA 311 Performance Management**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| AVG | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI   
BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 313: Financial Modeling**

**Credits: 4**

**L-4, T-0**

**Objective:** This course aims at equipping students with basics of excel and applying various tools of advanced excel in relation to financial management concepts. This would further help students in learning the core concept of financial modeling and creation of certain financial models and templates.

**Course Outcomes:**

CO1: Develop spreadsheet based models, tools and techniques.

CO2: Create linked spreadsheets for decision making models.

CO3: Apply financial models for Decision Making.

**Course Contents**

**Unit I**

**Excel as a basic tool of Financial Modeling**: Basics of Excel, commands of Excel, conditional formatting, formulas, macros, what if analysis- goal seek, data table and scenario manager, pivot table and charts, data analysis. **(14 Hours)**

**Unit II**

**Financial Modeling Basic Concepts:** Introduction, advanced functions of MS-Excel as a tool in financial modeling, steps and components of a financial model. **(14 Hours)**

**Unit III**

**Financial Analysis:** Various approaches to valuation- discounted cashflow method- FCFF and FCFE, dividend discount model, precedent transaction analysis, relative valuation model, financial ratios and company analysis, market-based methods- EPS and multiples, sensitivity analysis, probabilistic analysis-best and worst case. **(14 Hours)**

**Unit IV**

**Other Modeling Techniques:** Time value of money, capital budgeting models, cost of capital calculation, leverage, EPS calculation.  **(14 Hours)**

**Note: Hands on skills to be imparted.**

**Suggested Readings (Latest Editions)**

1. Proctor, Scott, Building Financial Models with Microsoft Excel: A Guide for Business Professionals, Wiley.
2. Day, Alastair, Mastering Financial Modeling in Microsoft Excel: A Practitioner’s Guide to Applied Corporate Finance, FT Publishing International.
3. Soubeiga, Eric, Mastering Financial Modeling: A Professional’s Guide to Building Financial Models in Excel, McGraw Hill Education.
4. Sengupta Chandan, Financial Analysis in Modeling using Excel and VBA, Wiley.
5. Jonathan Swan; Practical Financial Modelling a guide to current practice, CIMA Publishing Publication.
6. Rees, M., Principles of Financial Modelling: Model Design and Best Practices Using Excel and VBA. Wiley.

CO-PO MAPPING

**BBA 313 Financial Modeling**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 3 |
| AVG | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 3 |

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**

**BACHELOR OF BUSINESS ADMINISTRATIION (BBA)**

**BBA 315: Summer Training Report**

**CREDITS: 04**

**Course Outcomes:**

CO1: Work & gain practical experience of working in a real business setting and environment.

CO2: Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios.

CO3: Identify and Analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and also identify areas with scope of improvements and recommend changes that may be incorporated.

CO4: Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company.

Each student shall undergo practical training of Six to Eight weeks duration after fourth semester in an approved business / industrial / service organization and submit Hard Copy of the Summer Training Report along with Soft Copy to the Director / Principal of the Institution before the commencement of the Fifth Semester End-term Examination. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 60 marks by an External Examiner to be appointed by the University and for the rest of the 40 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

CO-PO MAPPING

**BBA 315 Summer Training Report**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO 7 | PO 8 |
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| AVG | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**SEMESTER -VI**