

Shakuntala Krishana Institute Of Technology

KD64

SYLLABUS (B.B.A)

BACHELORS OF BUSINESS ADMINISTRATION

BBA Third Year (Fifth Semester)

Year	Sem.	Subject	Part	Paper Code	Paper Name	Credit
3	V	Course / paper-13	A	F010501T	Income Tax	3
			B		Marketing Communication	3
	V	Course / paper-14	A	F010502T	Entrepreneurship and small business management	3
			B		Sales management	3
	V	Course / paper-15	A	F010503T	Industrial Relations & Labour Laws	3
			B		Company Accounts	3

Programme/Class: Degree		Year: Third	Semester: Fifth
Course/ paper-13 (A)			
Course Code: F010501T		Course Title: Income Tax	
Course outcomes: The aim of the course is to build knowledge, understanding about income tax among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Income Tax. The outcome of the course will be as follows – To provide knowledge about Income Tax Act. To provide knowledge about gross income and taxable income. To give an overview about different deductions and exemptions.			
Credits: 3		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures Total = 30
I	Indian Income Tax Act, 1961: Basic Concepts - Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Tax Evasion, Tax Avoidance.		8
II	Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.		6
III	Heads of Income: Income from Salaries, Income from House Property. Profit and Gains of Business or Profession, Capital Gains, Income from other sources.		10
IV	Aggregation of Income, Set off and Carry forward of losses, deductions from gross total Income, Computation of total Income and Tax liability.		6
Suggested Readings: 1. Mehrotra, H.C., Income Tax Law and Account 2. Prasad, Bhagwati, Income Tax Law and Practice 3. Chandra Mahesh and Shukla D.C., Income Tax Law and Practice 4. Agarwal, B.K., Income Tax 5. Jain, R.K., Income Tax			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:.....			

Programme/Class: Degree		Year: Third	Semester: Fifth
Course/ paper-13 (B)			
Course Code: F010501T		Course Title: Marketing Communication	
Course outcomes: The aim of the course is to build knowledge, understanding and skills in marketing communication among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about IMC and advertising and their role in over all promotion strategies of the firm. The outcome of the course will be as follows – <ul style="list-style-type: none">• Apply an IMC approach in the development of an overall advertising and promotional plan.• Enhance creativity, critical thinking and analytical ability through developing an integrated marketing communication campaign			
Credits: 3		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures Total=30
I	Marketing Communication: Meaning and its objectives, Integrated Marketing Communication (IMC): concepts and process, IMC promotion Mix, Advertising - Meaning, objectives its role and functions, Classification of advertising, economic, social and ethical issues in advertising, DAGMAR approach, STP strategies in advertising, Advertising Agencies,		7
II	Process in Advertising: Consumer and mental process in buying, AIDA model, Hierarchy of effects model, Information processing model, Advertising Budget – Top down and Build up approach, methods of advertising – Affordable method, arbitrary allocation method, percentage of sales method, competitive parity method, Objective and Task method.		7
III	Advertising Creativity: Meaning of creativity, Creative strategy, Creative tactics, Advertising Appeals, USP theory of creativity, Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines, Radio Copywriting, TV Copywriting, Writing for the Web, Tips for writing good web content		8
IV	Media Planning and Strategy: Media Types and their characteristics; Setting Media objectives; Steps involved in media planning,		8
	evaluation of media, media scheduling strategy, Evaluation of advertising effectiveness – need and purpose of evaluation, pre-testing and post testing techniques, Advertising research, decision areas in international advertising.		

Suggested Readings:

1. George E Belch & Michael A Belch: Advertising and promotion- An integrated Marketing Communication Perspective-McGraw Hill Education
2. Chunawala & Sethia : Foundations of Advertising Theory & Practice; Himalaya Publishing House
3. Copley Paul: Marketing Communications Management Concepts & theories, Cases and Practices; Butterworth Heinemann Publication.
4. Aaker, David A. et al., Advertising Management, PHI,

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses:

Further Suggestions:

Programme/Class: Degree	Year: Third	Semester: Fifth
Course/ paper-14 (A)		
Course Code: F010502T	Course Title: Entrepreneurship and small business management	
Course outcomes: The aim of the course is to develop concept of entrepreneur and entrepreneurship among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about entrepreneurship and small businesses. The outcome of the course will be as follows – To provide knowledge about entrepreneurial concept To provide knowledge about entrepreneurship development, EDPs and support system. To give an overview about project and project report preparation To give an overview about the small business.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Entrepreneurship: Concept, Role & Importance in Indian Economy, Theories of Entrepreneurship, Entrepreneurs – Evolution of concept Types of entrepreneurs, traits of entrepreneur, entrepreneurs Vs managers, Entrepreneurs, problems faced by entrepreneurs, Women Entrepreneurs, Rural Entrepreneurs	8
II	Entrepreneurial Development and Institutional Support System: Entrepreneurship development, Concept and Significance, Entrepreneurial Development Programmes (EDP), problems of EDP, Institutional support to entrepreneurs, Arrangement of finance and support from financial institutions	8
III	Business Idea: Environmental analysis, Search for business idea, Identification of projects, Selection of project, Project	8

	formulation, Project report, project appraisal.	
IV	Small Business: Definitions, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, forms of ownership, Registration as SSI	6

Suggested Readings:

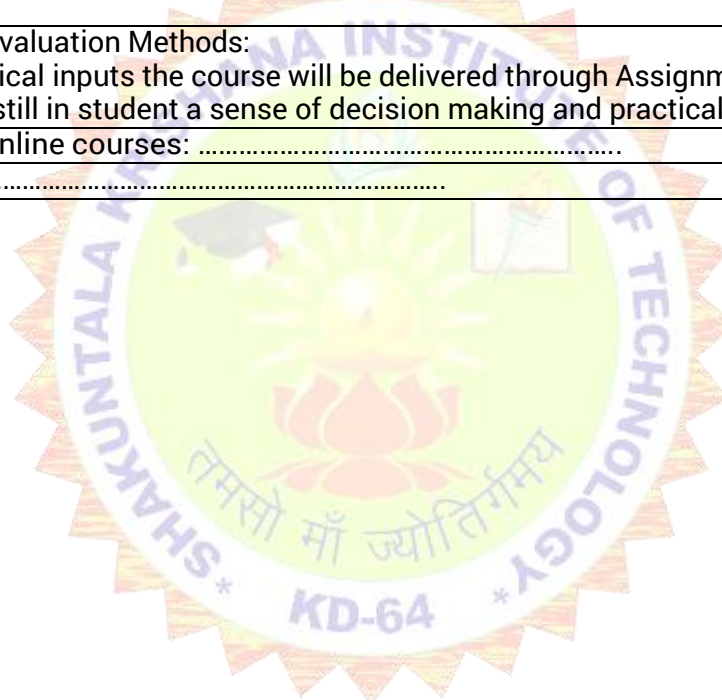
1. Entrepreneurship 10th Ed (Indian Edition) 2016 by Robert Hisrich Michael Peters Dean Shepherd, McGraw Hill
2. Khanka, S.S.; Entrepreneurial Development; S. Chand and Co.
3. Kumar, Arya; Entrepreneurship; Pearson Education.
4. Desai, Vasant; Dynamics of Entrepreneurial Development and Management; Himalaya Publishing
5. Blundel, R. and Lockett, N.; Exploring Entrepreneurship Practices and Perspectives; Oxford Publications.

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses:

Further Suggestions:



Programme/Class: Degree		Year: Third	Semester: Fifth
Course/ paper-14 (B)			
Course Code: F010502T		Course Title: Sales management	
Course outcomes: The aim of the course is to build knowledge, understanding and skills in sales management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about sales management. The outcome of the course will be as follows – To provide knowledge about sales personnel and salesmanship. To provide knowledge about personal selling and focus light on the different perspectives of managing sales force. To give an overview about importance of sales force in organization. To give an overview about concept of distribution channels.			
Credits: 3		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures Total=30
I	Introduction to Sales Management: Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales manager and their relation with other executives.		8
II	Salesmanship: Theories of personal selling, Types of Sales executives, Qualities of sales executives, Personal selling process, Showroom &exhibition,		8
III	Sales Organization and Relationship: Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations. Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation.		8
IV	Distribution Network Management: Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.		6
Suggested Readings: 1. Cundiff, Still, Govoni, Sales Management 2. Pradhan, Jakate, Mali, Salesmanship & Publicity 3. S.A. Chunawalla, Sales Management			

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.
Suggested equivalent online courses:
Further Suggestions:

Programme/Class: Degree	Year: Third	Semester: Fifth
Course/ paper-15 (A)		
Course Code: F010503T	Course Title: Industrial Relations & Labour Laws	
Course outcomes: This course will help students identify and develop an overview of industrial relations. It also help in acquiring knowledge and understanding of Industrial Labour and General Laws.		
<ul style="list-style-type: none">• Knowledge of Industrial Relation framework• Competency to understand the importance of Employee Relation within the perspective of Industrial Relation• Knowledge about relevant Laws of HR management• Competency to interpreted and implement the Labour Laws within organization• Competency to use Collective Bargaining and Grievance redressal Mechanism		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0		
Unit	Topics	No. of Lectures Total=30
I	Industrial Relations: Role - Importance - Trade Unions - Industrial disputes and their Resolutions.	6
II	Participative Management: Structure - Scope - Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation - Role of Government in Collective Bargaining.	8
III	Industrial unrest: Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge.	8
IV	Factories Act: Meaning, Definition – Welfare – Safety – Health Measures. Workmen’s Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act	8

	and Gratuity Act	
Suggested Readings: 5. Sreenivasan M.R - Industrial Relations & Labor legislations. 6. Aswathappa K - Human Resource and Personnel Management. 7. Subba Rao P - Human Resource Management and Industrial Relations. 8. Monoppa - Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.		
Suggested equivalent online courses:		
Further Suggestions:		



Programme/Class: Degree		Year: Third	Semester: Fifth
Course/ paper-15 (B)			
Course Code: F010503T		Course Title: Company Accounts	
Course outcomes: The aim of the course is to build knowledge, understanding and skills in the area of company accounts among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about accounting practices relevant to companies. The outcome of the course will be as follows-			
<ul style="list-style-type: none">To understand joint stock companies and knowledge about shares and debentures.To have understanding about final accounts and accounting practices related to amalgamation.			
Credits: 3		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics	No. of Lectures Total=30	
I	Joint Stock Companies: Its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.	7	
II	Final Accounts: Including Computation of managerial Remuneration and disposal of profit.	7	
III	Accounting for Amalgamation of companies as per Accounting Standard 14, Accounting for Internal reconstruction, Liquidation of Company.	8	
IV	Consolidated Balance Sheet of Holding Companies with one Subsidiary only, Statement of Affairs and Deficiency/Surplus, Receivers Receipt and Payment A/c.	8	
Suggested Readings: 1. Gupta R.L. Radhaswamy M, Company Accounts 2. Maheshwari, S.N., Corporate Accounting 3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting 4. Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			
Suggested equivalent online courses:			
Further Suggestions:			