

Maulana Abul Kalam Azad University of Technology, West Bengal

(Formerly West Bengal University of Technology)

Syllabus for BBA (Sports Management)

(Effective for Academic Session 2019-2020)

SEMESTER-III

Paper: Financial Accounting

Code: BSM-301

Contacts Hours / Week: 2L+1T

Credits: 3

Course Content	
Unit/ Module 1	1. Introduction to Accounting · Concept and necessity of Accounting · An Overview of Income Statement and Balance Sheet.
Unit/ Module 2	Introduction and Meaning of GAAP · Concepts of Accounting · Impact of Accounting · Concepts on Income Statement and Balance Sheet.
Unit/ Module 3	Accounting Mechanics · Process leading to preparation of Trial Balance and Financial Statements · Preparation of Financial Statements with Adjustment Entries.
Unit/ Module 4	Revenue Recognition and Measurement · Capital and Revenue Items · Treatment of R & D Expenses · Preproduction Cost · Deferred Revenue Expenditure etc.
Unit/ Module 5	Fixed Assets and Depreciation Accounting · Evaluation and Accounting of Inventory.
Unit/ Module 6	Preparation and Complete Understanding of Corporate Financial Statements · ‘T’ Form and Vertical Form of Financial Statements.
Unit/ Module 7	Important Accounting Standards
Unit/ Module 8	Corporate Financial Reporting –Analysis of Interpretation thereof with reference to Ratio Analysis. Fund Flow, Cash Flow. · Corporate Accounting. Accounting of Joint Stock Companies: Overview of Share Capital and Debentures, Accounting for Issue and forfeiture of Shares, Issue of Bonus Share. Issue of Debentures, Financial Statements of Companies: Income Statement and Balance Sheet in Schedule VI. Provisions of the Companies Act: Affecting preparation of Financial Statements, Creative Accounting, Annual Report, Presentation and analysis of Audit reports and Directors report. (Students should be exposed to reading of Annual Reports of Companies both detailed and summarized version).
Unit/ Module 9	Inflation Accounting & Ethical Issue in Accounting
Unit/ Module 10	Case Studies and Presentations

Suggested Readings

1. Basu & Das: Financial Accounting, Rabindra Library
2. Ashok Banerjee: Financial Accounting, Excel Books
3. Ramchandran Kakani: Financial Accounting for Managers, TMH
4. M. Hanif, A. Mukherjee: Financial Accounting, TMH.
5. Dr. S. N. Maheshwari, Sharad K. Maheshwari: Financial Accounting for BBA, Vikas Publishing House Pvt. Ltd.

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Paper: Business Law

Code: BSM-302

Contacts Hours / Week: 2L+1T

Credits: 3

Course Content	
Unit/ Module 1	Contract Act, 1872 & Sale of Goods Act, 1930- Contract Act, 1872: Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of Contract. Sale of Goods Act,1930: Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.
Unit/ Module 2	Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986-Negotiable Instrument Act, 1981: Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque.Consumer Protection Act, 1986: Objects of Consumer Protection- Introduction of Consumers, who is consumer? Meaning of the words “Goods and services” – Meaning of the words “Defects and Deficiencies of goods and services” Consumer disputes and Complaints.
Unit/ Module 3	Company Law –Company Law: What is company? – Incorporation of company – MOA, AOA, respect us, Meetings, Meaning of transfer and transmission of shares.
Unit/ Module 4	Intellectual Property Rights (IPR) IPR definition/ objectives Patent definition. What is patentable? What is not patentable? Invention and its Attributes, Inventors and Applications, Trademarks, definition, types of trademarks, infringement and passing off. Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions. Geographical indications (only short notes)

Suggested Readings

1. Pathak: Legal Aspect of Business, TMH.
2. Tejpal Sheth: Business Law, 3/e, Pearson.
3. Das & Ghosh: Business Regulatory Framework, Ocean Publication, Delhi.
4. Pillai & Bagavathi: Business Law, S Chand
5. Tulsian: Business Law, TMH.

Paper: Sports training

Code: BSM-303

Contacts Hours / Week: 3L

Credits: 3

Course Content	
Unit/ Module 1	1.INTRODUCTION TO SPORTS TRAINING 1.1 Meaning and definition of Sports Training. 1.2 Aims and Tasks of Sports Training. 1.3 Characteristics of Sports Training. 1.4 Principles of Sports Training. 1.5 Training Means. 1.6 Training Methods.
Unit/ Module 2	1. TRAINING LOAD 1.1 Meaning and definition of Load. 1.2 Components of Load. 1.3 Measurement of Load. 1.4 Over Load: Meaning and Definition, Causes, Symptoms and Tackling of Over Load.
Unit/ Module 3	1. CONDITIONAL ABILITIES 1.1 STRENGTH: Meaning, Forms of Strength, Factors determining Strength, Training Methods for Strength Improvement, General guidelines for Strength Training. 1.2 SPEED: Meaning, Forms of Speed, Factors determining Speed. Training Methods for Speed Improvement. 1.3 ENDURANCE: Meaning, Forms of Endurance, Factors determining Endurance. Training Methods for Endurance Improvement.
Unit/ Module 4	1. MOTOR ABILITIES 1.1 FLEXIBILITY: Meaning, Forms of Flexibility, Factors determining Flexibility. Training Methods for Flexibility Improvement. 1.2 COORDINATIVE ABILITIES: Meaning, Forms of Coordinative Abilities, Factors determining Coordinative Abilities, Training Methods for Improvement of Coordinative Abilities
Unit/ Module 5	1. TECHNICAL TRAINING, TACTICAL TRAINING, PERIODISATION, PLANNING AND COMPETITIONS 1.1 TECHNICAL TRAINING: Meaning, Tasks of Technique, Principles of Technical Preparation, Training for Technique. TACTICAL TRAINING : Meaning, Tasks of Tactics, Principles of Tactical Preparation, Training for tactics 1.3 PERIODISATION: Meaning and types of Periodisation, Contents of training for different period. 1.4 PLANNING: Meaning, Principles of Planning, Types of Training Plans. 1.5 COMPETITIONS: Importance of Competition, Preparation for Competitions.

Suggested Readings

1. Cratty, B. Perceptual And Motor Development In Infants And Children, Prentice Hall , 1989.
2. Dick. F. W. Sports Training Principles, Lepus, London, 1990.
3. Jenson, C. R. Fisher, A.G. Scientific Basis of Athletic Conditioning, Lea And Febiger, Philadelphia, 1992.
4. Matveyew. L. P. Fundamentals of Sports Training, Mir Publishers, Moscow, 1991.
5. Willmore. J. H. Athletic Training And Physical Fitness, Allynand Bacon, Inc. Sydney, 1987.

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Paper: Foundation of Human Skills

Code: BSM-304

Contacts Hours / Week: 3L

Credits: 3

Course Content	
Unit/ Module 1	Understanding of Human Nature- Individual Behaviour: Concept of a man, individual differences, factors affecting individual differences, Influence of environment ,Personality and attitude: Determinants of personality, Personality traits theory, Big five model, Personality traits important for organizational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation , self – esteem, risk taking, self monitoring and type A and B personalities, Concept of understanding self through JOHARI WINDOWS, Nature and components of attitude, Functions of attitude, Ways of changing attitude, Reading emotions, Thinking, learning and perceptions: Thinking skills, thinking styles and thinking hat, Managerial skills and development, Learning characteristics, theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type (IQ, EQ, SQ, at work place), Perception features and factor influencing individual perception, Effects of perceptual error in managerial decision making at work place. (Errors such as Halo effect, stereotyping, prejudice attribution).
Unit/ Module 2	Introduction to Group Behaviour Group Dynamics: Nature, types, group behaviour model (roles, norms, status, process, structures) Team effectiveness: nature, types of teams, ways of forming an effective team. Setting goals. Organizational processes and system. Power and politics: nature, bases of power, politics nature, types, causes of organizational politics, political games. Organizational conflicts and resolution: Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes.
Unit/ Module 3	Organizational Culture: Characteristics of organizational culture. Types, functions and barriers of organizational culture Ways of creating and maintaining effective organization culture Motivation at workplace: Concept of motivation Theories of motivation in an organisational set up. A. Maslow Need Hierarchy F. Hertzberg Dual Factor Mc.Gregor theory X and theory Y. Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.
Unit/ Module 4	Organisational change and creativity: Concepts of organisational change, Factors leading/influencing organisational change, Kurt Lewins model of organisational change and development, Creativity and qualities of a creative person, Ways of enhancing creativity for effective decision making, Creative problem solving. Organisational Development and work stress: Need for organisational development, OD Techniques, Stress, types of stress, Causes and consequences of job stress, Ways for coping up with job stress

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Suggested Readings

1. Vaneeta Raney -Foundation of Human Skills, Himalaya Publishing HouseIndustrial Psychology –
2. Newstrom J. Keith D- Organization Behaviour
3. P.G. Aquinas -Organization Behaviour
4. Luthans. -Organization Behaviour

Maulana Abul Kalam Azad University of Technology, West Bengal

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Paper: Business Environment

Code: BSM-305

Contacts Hours / Week: 3L

Credits: 3

Course Content	
Unit/ Module 1	Introduction to Business Environment- Business: Meaning, Definition, Nature & Scope, Types of Business Organizations Business Environment: Meaning, Characteristics, Scope and Significance, Components of Business Environment Micro and Macro Environment: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis. Introduction to Micro-Environment: Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity External Environment: Firm, customers, suppliers, distributors, Competitors, Society Introduction to Macro Components: Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal)
Unit/ Module 2	Political and Legal environment –Political Institutions: Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India. Economic environment: economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy Impact of business on Private sector, Public sector and Joint sector unrise sectors of India Economy. Challenges of Indian economy.
Unit/ Module 3	Social and Cultural Environment, Technological environment and Competitive Environment Social and Cultural Environment: Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business Technological environment: Features, impact of technology on Business Competitive Environment: Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies
Unit/ Module 4	International Environment International Environment – GATT/ WTO: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO. Globalization: Meaning, Nature and stages of Globalization, features of Globalization, Foreign

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	Market entry strategies, LPG model. MNCs: Definition, meaning, merits, demerits, MNCs in India FDI: Meaning, FDI concepts and functions, need for FDI in developing countries, Factors influencing FDI, FDI operations in India, Challenges faced by International Business and Investment Opportunities for Indian Industry.
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Suggested Readings

1. Raj Agarwal : Business Environment, Excel Books
2. P. Chidambaram: Business Environment; Vikas Publishing
3. Dutt R and Sundharam KPM: Indian Economy; S. Chand
4. Upadhyay, S: Business Environment, Asia Books
5. Chopra, BK: Business Environment in India, Everest Publishing
6. Suresh Bedi: Business Environment, Excel Books

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Paper: Sports HRM

Code: BSM-306

Contacts Hours / Week: 2L+1T

Credits:3

Course Content	
Unit/ Module 1	Meaning, Nature and Scope of HRM Personnel Management Verses HRM Importance of HRM-Functions of HRM Classification of HRM Functions-Organization of HRM Department- Qualities and Qualifications of HRM Managers
Unit/ Module 2	Organization of Personnel Functions – Personnel Department, Its Organization, Policies, Responsibilities and Place in the Organization. Meaning and Objectives of HRP – Benefits of HRP, Objectives of Recruitment –Company strategies and recruitment strategies – Job Analysis – Purpose & Techniques – Job Description – Job Specification –Searching for prospective Employees/Sources of Recruitment – Traditional sources – Modern sources – Factors affecting Recruitment.
Unit/ Module 3	Selection -Meaning and definition – Essentials of Selection Procedure – Steps in Selection Procedure –Application form – Written examination – Preliminary Interview – Psychological Tests – Final Interview – Medical examination – Reference checks – Line Manager’s Decision – Job Offer – Employment – Placement– Induction and Retention of Employees.
Unit/ Module 4	Training & Development –Purpose –Need – Importance – Techniques (on the job & off the job) – Evaluation – Benefits – Management Development Programme – Knowledge Management - Job Enlargement – Job Enrichment – Job Evaluation – Meaning – Purpose - Techniques. Quality of working life – Issues in Quality of Working life– Quality Circles – Management by Objectives.
Unit/ Module5	Wage & Salary Administration: Compensation Plan – Individual – Group – Incentives – Bonus – Fringe Benefits. Performance Appraisal – Meaning - Need and Importance – Objectives – Methods and Modern Techniques of Performance Appraisal – Requisite of Good Appraisal Plan – Problems in Performance Appraisal – Corporate Social Responsibility.
Unit/ Module6	All the above concepts applied to Sports Organizations
Unit/ Module7	Case Studies & Presentations

Suggested Readings

- 1.Gary Dessler-Human Resource Management.
- 2.Gary DesslerA- Framework for Human Resource Management.
- 3.Carolin Rekar Munro, Nina D. Cole-Management of Human Resources.

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Practical/ Sessional

Paper: Sports training practical

Code: BSM-381

Contacts Hours / Week: 2P

Credits: 2

Course Content	
Unit/ Module 1	Strength, Speed, Endurance, Flexibility, Coordinative Abilities
Unit/ Module 2	Technical Training, Tactical Training