Maulana Abul Kalam Azad University of Technology, West Bengal
(Formerly known as West Bengal University of Technology)
Syllabus of Bachelor of Business Administration
Effective from academic session 2023-2024
Semester-V

Entrepreneurship
Paper Code: BBACO501

Total Credit: 4 **Total hours of lectures 40 hours**

Course Outcomes: After completion of this course, the students will be able to

CO1. Demonstrate a foundational understanding of entrepreneurship, including its nature, characteristics, evolution, types, and the role of entrepreneurs in economic development.

CO2. Understand and evaluate different types of intellectual property rights (IPRs) such as patents, trademarks, copyrights, and geographical indications, and explain their significance for entrepreneurs.

CO3. Analyze and compare various business structures (e.g., sole proprietorship, partnership, company, joint venture), including their features, legal aspects, and challenges in setup and succession planning.

CO4. Evaluate sources of business finance such as bank loans, angel investors, venture capital, crowdfunding, and government schemes, and apply appropriate financial strategies to support start-ups and early-stage ventures.

CO5. Explain the concept of social entrepreneurship and the role of women entrepreneurs, including the challenges they face and strategies for empowerment and development through initiatives like SHGs and skill development.

CO6. Examine the process of expanding entrepreneurial ventures from local to global markets, and explore the application of emerging technologies like AI and Gen AI in entrepreneurial practices.

MODULE I:

1. **Basic understanding of entrepreneurship**: Nature & characteristics of entrepreneurship, roles of entrepreneurs in economic development, types of entrepreneurs, management style of entrepreneurs, evolution, and challenges faced by modern entrepreneurs, future trends of entrepreneurship. [8L]

2. **Intellectual property right**: Types of Property Rights, Categories of tangible and intangible property rights, Patents and its types, how to file Patent, Copy right, Copyright application process and benefits, Trademark and its importance, filing of trademark, Design, Geographical Indications, types of GI and its importance, Trade secret, Trade mark, Future of property right, Importance of IPR for entrepreneurs. [8L]

MODULE II:

3. **Structure Your Business:** Sole Proprietorship characteristics and types, different types of company its features and challenges, family business and succession planning, Conflict and conflict resolution in family firms, Start-up and early stage venture issues, evaluation of Startups ideas Financing and risks, Business strategies and scaling upLifecycle and funding Support for start up, Partnership Business, Rights and duties, liabilities of partners, Joint Venture. [8L]
4. **Finance for Business:** Bank and different types of business loans, Angel Investors, Angel Investors networking, Crowdfunding and it types, Venture Capitalists and stages of funding, Peer-to-Peer Lending, Government schemes and funding support to ideas, Loan syndication, Consortium finance. [6L]

MODULE III:

5. **Social Entrepreneurship and Women Entrepreneurship:** Introduction to Social Entrepreneurship, Characteristics and role of social entrepreneurs, Innovation and entrepreneurship in a social context, Women Entrepreneurship: Significance, growth and challenges, Factors contributing to women entrepreneurship, Women Employment Opportunities: Self Help Group, Skill Development and Technology Transfer, Strategies of women entrepreneurship development. [6L]

6. **Local to Global:** Expanding from Local Markets to Global Opportunities, Building a Global Brand through Global Presence, Navigating Challenges in International Expansion, AI and Gen AI for Entrepreneurs [4L]

	Reference Source
1	Desari, Vasant, Kaur Kulveen (2015). Entrepreneurship Development and Management: Himalaya Publishing House.
2	Roy, Rajeev (2011). Entrepreneurship: Oxford University Press.
3	Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
4	Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
5	Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
6	Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.

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Sales & Distribution Management & Logistics

Paper Code: BBACO502A

Total Credit: 5 **Total hours of lectures: 50 hours**

Course Outcomes: After completion of this course, the students will be able to

1. Identify the nature & scope of sales management.
2. Explain the roles and functions of a sales manager and the concepts of sales territories, quotas and budget.
3. Differentiate between the types of selling situations, sales organization structures, sales department relations, sources of recruitment & methods of selection, and types of training and compensation plans.
4. Use the steps of personal selling process and the ACMEE model.
5. Understand the structure, functions and advantages of a distribution channel
6. Distinguish between different types of channel intermediaries
7. Explain channel design and management decisions
8. Understand goals & function of logistics management
9. Describe major warehousing, inventory & transportation decisions

MODULE I: Sales Management

7. **Introduction to Sales Management**: Nature & scope of sales management, Roles and functions of a sales manager, Relationship between sales management, personal selling and salesmanship [2L]

8. **Personal Selling**: Definition, Major aspects, Types of selling situations, AIDAS theory of selling, Personal selling process (prospecting & qualifying, pre-approach & approach, presentation & demonstration, overcoming objections, closing a sale, follow-up & maintenance) [6L]

9. **Sales Organization**: Meaning and purposes of sales organization, Basic types of sales Organisational Structures – line, line & staff, Field organization of the sales department - schemes for dividing line authority, Sales department relations - with other marketing activities, with other departments, external relations [6L]

10. **Sales Force Planning and Development**: Qualitative and quantitative sales objectives, Sources of recruitment, Selection process, Methods of selection, Need and purpose of training, Types of training, Designing a training programme - ACMEE model [6L]

11. **Directing and Controlling the Sales Force**: Territory, quota and budget – meaning & purpose, Analysis of Sales – sales audit, sales analysis, cost analysis and behavioural analysis [6L]

12. **Motivating the Sales Force:** Some common motivational theories (Maslow, Herzberg, David McClelland) and their implications for sales management, Compensation of sales force – objectives of a good sales compensation plan characteristics of an effective compensation plan, types of compensation plans – financial & non-financial, [6L]

MODULE II: Distribution Management

13. **Marketing Channels**: Structure, Functions and advantages, Types of channel intermediaries – merchandisers: wholesalers, distributors, agents: c&f agents, facilitators: warehouses, transportation, banks, insurance [4L]

14. **Channel Design and Management Decisions**: Design: Analysing consumer service needs, Setting channel objectives & constraints, Identifying major channel alternatives, Evaluating channel alternatives, Management: Selecting channel members, Training channel members, Motivating channel members, Evaluating channel members, Modifying channel arrangements [6L]

MODULE III: Logistics

15. **Introduction to Logistics**: Objectives of logistics strategy - cost reduction, capital reduction, and service improvement, The triangle of logistical decision [2L]

16. **Location decisions**: Warehousing and cross-docking, Main functions of warehousing operations, Main decisions in warehousing - the number of warehouses and the location of the warehouse. [2L]

17. **Inventory Management**: Why do we need inventories, Costs associated with inventory [2L]
18. **Transportation Decisions**: Mode selection, Vehicle routing and scheduling, Shipment consolidation, Factors affecting transportation costs - product-related factors and market-related factors [2L]

References:

1. Cundiff, Still & Govoni : Sales Management – Decision, Strategies & Cases; PHI./Pearson Education
2. Levy, M. & Weitz, B.A.- Retailing Management - McGrawHill
3. Panda, Sahadev: Sales & Distribution Management; OUP
4. Shapiro, R.L., Stanton, W.J. & Rich, G.A.: Management of Sales Force; TMH
5. S.L. Gupta Sales and Distribution Management, Excel Books India, 2009

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Financial Markets, Institutions and Financial Services Paper Code: BBACO502B

Total Credit: 5 **Total hours of lectures: 50 hours**

Course Outcomes: After completion of this course, the students will be able to

1. **CO1:**

   Explain the structure and components of the Indian Financial System, including financial markets, instruments, and intermediaries.

2. **CO2:**

   Compare and analyze the structure, instruments, and functions of the Money Market and Capital Market in India.

3. **CO3:**

   Describe the nature and role of financial services in the economy, and distinguish between product selling and service selling in the financial sector.

4. **CO4:**

   Classify and evaluate different types of fee-based and fund-based financial services such as merchant banking, leasing, mutual funds, and venture capital.

5. **CO5:**

   Interpret the role and functions of credit rating agencies and regulatory bodies like SEBI, RBI, IRDA, and AMFI in credit management and financial services.

Topic/Module	Hours
Module 1: Indian Financial System: Financial system, Financial Assets and Instruments, Financial Intermediaries, Financial Markets, Classification, Components of Financial Market.	8
Module 2: Money Market: Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market.	12
Module 3: Capital Market: New Issue Market: Relationship between New Issues Market and Stock Exchange, Functions of New Issue Market, methods of floating of new Issues, Recent regulations for IPO. Secondary Market: Introduction, Control Over Secondary Market, Listing of securities.	10
Module 4: Introduction to Financial Services: Meaning of Financial service – Features – Functions Product selling Vs Services Selling – Classification.	5

Module 5: Funds and Free Based Financial Services: Fee Based Financial Services: Concept – Merchant Banking – Credit Rating – Stock Broking – Custodial Services – Loan syndication - Securitization Fund Based Financial Services: Concept – Leasing – Hire Purchase – Bill Discounting – Venture Capital – Housing finance – Insurance service – Factoring – Forfeiting – Mutual funds.	7
Module 6: Credit Management and Credit Rating Agencies: Concept - Functions - Different Credit Rating Agencies -– SEBI & Credit Rating Credit cards – Business credits – Regulatory Bodies in Financial Services: SEBI – RBI – IRDA – AMFI.	8

Suggested Readings:

1. Khan: Indian Financial Systems, Tata McGraw-Hill
2. G. Arun Kumar: Financial Management, Khanna Publishing House
3. Fabozzi: Financial Markets & Institutions, Pearson
4. Guruswamy: Fianacial services and Markets, Thomson Learning
5. Pathak: Indian Financial System, Pearson
6. L. M. Bhole, Jitendra Mahakund, Financial Institutions & Markets – Structure, Growth & Innovation, Tata McGraw Hill
7. Tripaty Nalini Prava Financial Services, Prentice Hall

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Paper Name: Industrial Relations

Paper Code: BBACO502C

Total Credit: 5

Total hours of lectures: 50 hours

Course Outcomes:

To acquaint students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial Relations-

1. Outline the legal terms commonly used in industrial relations
2. Explain the importance of regulatory issues in industrial relations
3. Relate with the concept, essentials and process of employee relationship.
4. Illustrate the methodology of settlement of disagreements.

Sl No	Topic/Module	Hours
1.	Industrial Relations: Overview, Importance; Approaches to Industrial Relations; Parties to Industrial Relations; System Model of Industrial Relations; Industrial Employees of India; Problems of Industrial Workers; Issues in Employee Relations	8
2.	Industrial Disputes Act: Definitions of Industry and Industrial Disputes; Salient provisions of the Act; Need and Objectives of the Act; Procedures for settling Disputes; Provisions related to Strikes, Lockouts, lay-offs, and Retrenchment	10
3.	Employee Discipline: Types; Misconduct; Disciplinary Action, Enquiry and Procedures; Grievance Handling and Redressal; Salient provisions of Industrial Employment (Standing Orders) Act,1946	8
4.	Trade Union: Introduction; Reasons for Joining Trade Unions; Types and	12

	Functions of Trade Unions; Trade Unions in India and its Problems; Salient features of Trade Unions Act; Employers' Organizations in India; Growth of Collective Bargaining in India; The Factories Act 1948- Definition, approval, licensing and registration, health and welfare measures, employment of women and young persons, leave with wages and weekly holidays	
5.	Employee Participation and Empowerment: Advantages, Employee Participation in India - Workers' Participation in Management (WPM); Quality Circles; The salient features, coverage of employees and employers, and benefits under The Provident Fund and Miscellaneous Provisions Act 1952 and Employee Pension Scheme and Employees State Insurance Act 1948	12

Suggested Readings:

1. Rao, V. S. P: Human Resources Management: Text & Cases, Excel Books
2. Dessler, G: Human Resources Management, Pearson
3. T N Chhabra: Industrial Relations and Labour Laws, Dhanpat Rai Publishing House
4. A. Monappa: Industrial Relations in India, Tata McGraw Hill.
5. Ratna Sen: Industrial Relations in India, Shifting Paradigms, MacMillan India
6. Premvir Kapoor: Human Resources Management, Khanna Publishing House

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Consumer Behaviour

Paper Code: BBACO503A

Total Credit: 5 **Total hours of lectures: 50 hours**

Course Outcomes: After completion of this course, the students will be able to

1. Explain the concept of consumer behaviour and its applications in the area of marketing.
2. Describe the different models of consumer behaviour.
3. Illustrate the power of the major factors influencing buying behaviour and decision making.
4. Distinguish between consumer buying behaviour and organizational buying behaviour.

MODULE I: Consumer Buying Behaviour

19. **Introduction to Consumer Behaviour**: Meaning, Definition, Applications in the area of marketing, Current trends in consumer behaviour [4L]

20. **Consumer Behaviour Models**: Stimulus-response model of consumer behaviour, Stages of the buying decision process, Marketers' influence on the decision-making process, Howard-Sheth model - extensive problem solving, limited problem solving, routinized response behaviour [4L]

MODULE II: Major factors influencing Consumer Behaviour – Cultural, Social & Personal Factors

21. **Cultural Factors:** Culture, Enculturation and acculturation, Subculture - major sub-cultural categories, Social class, Social stratification - characteristics of major Indian social classes [4L]

22. **Social Factors**: Reference Groups - major reference groups, Normative/ Comparative/ Indirect reference groups, Factors that affect reference group influence, Consumer-related reference groups - friendship groups, shopping groups, work groups, virtual groups, consumer action groups, Reference group appeals, Opinion leadership; Family - the family life cycle and typical buying patterns in different stages; Roles and statuses [6L]

23. **Personal Factors**: Age, Occupation, Economic Circumstances, Lifestyle, Personality and self-concept [2L]

MODULE III: Major factors influencing Consumer Behaviour – Psychological Factors

24. **Motivation**: Basic process of motivation, Model of the motivation process, Types of motives – primary, secondary, rational, emotional, conscious, dormant, Buying motives – emotional/ rational product buying motives, emotional/ rational patronage buying motives, Maslow's hierarchy of needs theory visualised as hierarchy of consumer motivation [6L]

25. **Self Concept**: Self, Self-image and multiple selves, Extended self, Altering the self, Virtual self, Gender roles [2L]

26. **Perception**: Elements of perception – sensation, absolute threshold, differential threshold, Dynamics of perception – perceptual selection, organisation, and interpretation [4L]

27. **Learning**:
Elements of learning, Learning theories (behavioural) - classical conditioning, instrumental (or operant) conditioning, modelling or observational learning [6L]

28. **Attitude**: Meaning, Tri-component attitude model, Attitude-toward-object model, Attitude-toward-behaviour model, Theory of reasoned action model, Theory of trying to consume model, How attitudes are learned [6L]

MODULE IV: Organizational Buying Behaviour

29. **Introduction to Organizational Behaviour**: Organizational buyers versus consumers, Factors influencing business buying, Types of business buying situations, Organizational decision-making units (DMU), Stages of buying process in the organization [6L]

References:

1. Assael, H.: Consumer Behaviour & Marketing Action; South-Western
2. Shiffman & Kanuk: Consumer Behaviour; Pearson Education
3. Blackwell, R.D., Miniard, P.W. & Engel, J,F.: Consumer Behaviour; South-Western
4. Hawkins, D.I., Best, R.J. Koney, K.A.& Mookerjee, A.: TMH
5. Loudon & Bitta, Della: Consumer Behaviour; TMH
6. Kumar: Conceptual issues in Consumer Behaviors; Pearson Education
7. Rajneesh Krishna: Consumer Behaviour 1st Edition: Oxford HED

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Elements of Taxation

Paper Code: BBACO503B

Total Credit: 5 **Total hours of lectures: 50 hours**

Course Outcomes: After completion of this course, the students will be able to

1. Understand the fundamental concepts and principles of taxation
2. Analyze different types of taxes and their applications in business contexts
3. Calculate basic tax liabilities for individuals and businesses
4. Evaluate the impact of taxation on business decisions and financial planning
5. Demonstrate knowledge of tax compliance requirements and procedures
6. Apply tax planning strategies to minimize tax burden legally
7. Understand the role of taxation in economic policy and the business environment

Course Outline

Unit 1: Introduction to Taxation (6L)

a) Definition and nature of taxation
b) Objectives and functions of taxation
c) Principles of taxation (Adam Smith's canons)
d) Classification of taxes: Direct vs. Indirect taxes
e) Tax system structure and administration
f) Economic effects of taxation

Unit 2: Income Tax Fundamentals (10L)

a) Concept of income and taxable income
b) Residential status and its implications
c) Heads of income classification
d) Exemptions and deductions
e) Tax rates and slabs
f) Computation of total income and tax liability

Unit 3: Business Taxation (10L)

a) Taxation of business income
b) Allowable business expenses and disallowances
c) Depreciation and its tax treatment
d) Capital vs. Revenue expenditure
e) Corporate tax structure and rates
f) Minimum Alternate Tax (MAT) concepts

Unit 4: Indirect Taxes (10L)

a) Goods and Services Tax (GST) framework
b) GST registration, returns, and compliance
c) Input tax credit mechanism
d) Customs duties and procedures
e) Excise duties (where applicable)

f) Impact of indirect taxes on business operations

Unit 5: Tax Planning and Management (8L)

a) Concept of tax planning vs. tax avoidance vs. tax evasion
b) Legal tax planning strategies
c) Investment-linked tax benefits
d) Timing of income and expenses
e) Corporate tax planning techniques
f) International taxation basics

Unit 6: Tax Compliance and Procedures (6L)

a) Tax return filing procedures
b) Assessment procedures and types
c) Tax audits and investigations
d) Penalties and prosecution
e) Appeals and dispute resolution
f) Record maintenance requirements

Suggested Reading:

1. T. B. Chatterjee and V. Jalan, How to handle - GST-TDS and GST-TCS, GST audit, GST Annual Return, Book Corporation
2. V. Balachandran : Indirect taxation : Goods and Service Tax and Customs Law , Sultan Chand & Sons
3. Singhania, V.K. & Singhania, K. (Latest Edition). "Students' Guide to Income Tax"
4. Ahuja, G.K. & Gupta, R. (Latest Edition). "Systematic Approach to Income Tax"
5. Lakhotia, R.N. "Income Tax Planning and Management"
6. Mehrotra, H.C. "Income Tax Law and Practice"
7. Lal and Vasisht, Direct Taxes, Pearson Education
8. Singahnia, Direct Taxes, Taxman
9. Singhania, Indirect Taxes, Taxman
10. Bhagawati Prasad, Direct tax law and Practice.
11. Gaur and Narang, Income Tax law and Practices, Kalyani Publisher
12. Current Income Tax Act and Rules
13. GST Act and Rules (Latest)
14. Finance Act (Current Year)

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Paper Name: Management of Organisational Change

Paper Code: BBACO503C

Total Credit: 5

Total hours of lectures: 50 hours

Course Outcomes:

1. To develop a basic understanding of the issues and perspectives creating the need for change and management of the same by means of interventions in contemporary organizations.
2. To understand the conceptual dimensions of the models and theories of change management, OD interventions and implement them in solving issues and problems related to change in organizational situations.
3. To develop the ability in analyzing the sources of change resistance and devising various methods for coping.
4. To develop the ability to identify and examine ethical issues related to leading change management initiatives in organizations.
5. To help in applying these concepts in real-world business scenarios.

Sl No	Topic/Module	Hours
1.	Organizational change: Nature of organizational change; Factors of organizational change; planned change; Process of planned change; Responses to change; Resistance to change; Overcoming resistance to change; change Agents; Role of change Agents in Organizational growth and change; Strategies for reducing Individual & Organizational resistances to change	10
2.	Models of Change: Top-Down & Bottom-up approaches; Process-based, Content based and Integrative Models in details with managerial implications. Organization Structure & Change - Forces shaping organizations, Significance of Structural Change, Symptoms of Structural Deficiency, Structural factors affecting change, Restructuring-steps, Basic approaches to Redesign, Structural Strategic Interventions with examples	12
3.	Quality of working life and morale: Quality of Working Life (QWL); Approaches to improve QWL; concept and nature of Morale; Measurement of climate and Morale;	8

	Morale and Productivity; Building of High Morale.	
4.	Organizational Culture & Change: Concept, Background, Research perspectives; Parameters of Cultural Change; Strategies in dealing with cultural change; Steps of Cultural change; Developing a new corporate culture with examples.	8
5.	Organizational Development(OD): Concept, Characteristics, Goals & Values of OD; Emergence & evolution of OD; A model of OD - stages/phases in details; OD cycle; Organizational Transformation & OD; OD Practitioner - Role, External & Internal Practitioner; OD interventions; Sensitivity Training; Grid Training; Survey Feedback; Process consultations; Management by objectives	12

Suggested Readings:

1. Palmer,I., Dunford, R., Akin, G.(Latest Edition) Managing Organizational Change: A Multiple Perspectives Approach. Tata McGraw Hill

2. French, W., Bell, C., Zawacki, R. (Latest Edition) Organization Development & Transformation: Managing Effective Change. Tata McGraw Hill

3. Managing Organisational Change" by V. Nilakant and S. Ramnarayan

4. Change Management and Organizational Development" by Ratan Raina