

NEP and Learning Outcomes Based Curriculum Framework (LOCF)

5

For

BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME
(To be effective from the Academic Session 2024-25)



Department of Management
Gurugram University, Gurugram
(A State Govt. University Established Under Haryana Act 17 Of 2017)


Chairperson
Department of Management
Gurugram University
Gurugram

Scheme of BBA Programme

Semester 3

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
Discipline Specific Courses (DSC)											
243BBADSC1	Cost and Management Accounting	240/BBA/CC301	3	-	1	4	50	25	20	5	100
243BBADSC2	Marketing Management	240/BBA/CC302	4	-	-	4	70	30	-	-	100
243BBADSC3	Business Laws	240/BBA/CC303	3	-	-	3	50	25	-	-	75
MIC/Vocational Courses (VOC)											
243BBAMIC4	Retail Management	240/BBA/MI301	4	-	-	4	70	30	-	-	100
Multidisciplinary Courses (MDC)											
243BBAMDC5	Entrepreneurship & Start ups	240/BBA/MD301	3	-	-	3	50	25	-	-	75
Ability Enhancement Course (AEC)											
243BBAAEC6	To be selected from the pool		2	-	-	2	35	15	-	-	50
Total Credits						20	Total Marks		500		

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

Semester 4

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
Discipline Specific Courses (DSC)											
244BBADSC1	Financial Management	240/BBA/CC401	3	-	1	4	50	25	20	5	100
244BBADSC2	E-Commerce	240/BBA/CC402	3	-	1	4	50	25	20	5	100
244BBADSC3	Production and Material Management	240/BBA/CC403	4	-	-	4	70	30	-	-	100
MIC/Vocational Courses (VOC)											
244BBAVOC4	Business Research Methods	240/BBA/MI401	4	-	-	4	70	30			100
Ability Enhancement Course (AEC)											
244BBAECS	To be selected from the pool		2	-	-	2	35	15			50
Value Addition Course (VAC)											
244BBAVAC6	Goods and service Tax	240/BBA/VA402	2	-	-	2	35	15	-	-	50
Total Credits						20	Total Marks		500		

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum

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Name of Subject: Cost and management accounting	Maximum Theory Marks: 100 (TE+TI+PE+PI=50+25+20+5)
Course Code :243BBADSC1	Time Allowed: 3 Hrs
Credits 4 (L-T-P =3-0-1)	Core Course: DSC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able:

CO1: To understand cost accounting objectives, elements, and material control methods.

CO2: To implement labour cost control and various costing methods effectively.

CO3: To analyse marginal costing, responsibility accounting, and budgeting techniques.

CO4: To evaluate financial statements through ratio, fund, and cash flow analysis.

COURSE CONTENTS:

Unit 1 Introduction: - Objective, elements of cost, cost sheet, importance of cost accounting, types of costing, techniques of costing-single output costing, job, contract and batch costing.
Unit 2 Standard Costing and Variance Analysis: - Material variances, labour variances, cost volume profit analysis for a multi-product firm. Marginal Costing: - Contribution, P/V ratio, break even analysis, margin of safety.
Unit 3: Management Accounting: - Meaning, nature, scope, objective and functions. Techniques of financial statement analysis, ratio analysis, fund flow and cash flow analysis.
Unit 4: Budgetary Control: - Meaning, classification, types of budget-cash budget, master budget, zero base budgeting.

Practical practices:

Use Excel or any accounting software to prepare a cost sheet for a manufacturing process. Include elements such as direct materials, direct labour, and overheads.

Use Spreadsheet Software

Calculate the total labour cost for a production run using different wage payment systems (time wage, piece wage) based on given data (number of workers, hours worked, piece rate, etc.).

Develop an operational budget (e.g., sales budget, production budget, material budget) for a small manufacturing unit for a given period. Include assumptions and analyse the budgeted performance.

Prepare a cash flow statement from given data (operating activities, investing activities, financing activities). Analyse the cash flow patterns and liquidity position of the company.

SUGGESTED READINGS:

- Jain & Narang, Advance Cost Accounting, Kalyani Publishers, New Delhi
- Mittal, S.N., Cost Accounting
- Bhar, B.K., Cost Accounting
- Prasad, N.K., Principles and Practice of Cost Accounting

MAPPING MATRIX OF COURSE: 243BBADSC1

Table 1: CO-PO & CO-PSO Matrix for the Course: COST AND MANAGEMENT ACCOUNTING

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

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Name of Subject: Marketing Management	Maximum Theory Marks: 100 (TE+TI+PE+PI= (70+30+0+0))
Course Code:243BBADSC2	Time Allowed: 3 Hrs
Credits 4 (L-T-P=4-0-0)	Core Course: DSC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able:

CO1: To understand marketing core concepts, differences, and the marketing environment.

CO2: To analyse consumer behaviour, market segmentation, and marketing research techniques.

CO3: To develop product, branding, and pricing strategies considering the product lifecycle.

CO4: To evaluate marketing channels, supply chain, customer relationships, and promotion mix.

COURSE CONTENTS:

Unit:1 Introduction to Marketing; difference between marketing and selling; core concepts of marketing; marketing mix; marketing process; marketing environment
Unit 2: Determinants of consumer behaviour; consumer's purchase decision process (exclude industrial purchase decision process); market segmentation; target marketing; differentiation and positioning; marketing research; marketing information system
Unit 3: Product and product line decisions; branding decisions; packaging and labelling decisions; product life cycle concept; new product development; pricing decisions
Unit 4: Distribution channels: - retailing, wholesaling, warehousing and physical distribution, conceptual introduction to supply chain management, conceptual introduction to customer relationship marketing; promotion mix: - personal selling, advertising, sales promotion, publicity

SUGGESTED READINGS:

- Kotler, Philip, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha, Marketing Management, Pearson Education, New Delhi
- Dhunna, Mukesh, Marketing Management, Text and Cases, Wisdom Publications, New Delhi
- Sakena, Rajan, Marketing Management, McGraw Hill, New Delhi
- Zikmund, William G, Marketing, Cengage Learning, New Delhi
- Panda, Tapan K, Marketing Management, Excel Books, New Delhi
- Saxena,R:Marketing Management,6th ed;Tata Mc.Graw Hill,New Delhi

MAPPING MATRIX OF COURSE: 243BBADSC2

Table 1: CO-PO & CO-PSO Matrix for the Course: Marketing Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50


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Name of Subject: Business laws	Maximum Theory marks:75 (TE+TI+PE+PI=(50+25+0+0))
Course Code: 243BBADSC3	Time Allowed: 3 Hrs
Credits 3 (L-T-P=3-0-0)	Core Course: DSC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able:

CO1: To understand the essentials of a valid contract and remedies for breaches.

CO2: To demonstrate rights, duties, and liabilities in guarantees and bailments.

CO3: To analyse agent-principal relationships, sale of goods, and performance contracts.

CO4: To evaluate provisions of negotiable instruments, IT Act, and RTI Act.

COURSE CONTENTS:

Unit 1: Law of contract: meaning and essentials of a valid contract; offer and acceptance; consent and free consent; consideration; void agreements; different mode of discharge of contract; remedies for breach of contract.
Unit 2: Purpose and meaning of the contract of the guarantee; kinds of guarantees; rights and obligations of creditors; rights, liabilities and discharge of surety; contract of indemnity; Definition of bailment and its kinds; duties and rights of a bailor and a bailee; rights and duties of a pledgor and pledgee.
Unit 3: Contract of agency; definition of agent and agency; creation of agency; duties and rights of agent and principal; principal's duties towards agents and third parties; termination of agency; power of attorney. Law of sale of goods – definition and essential of a contract of sale, conditions and warranties, passing of property in goods; performance of contract; right of unpaid seller; remedies for breach of contract.
Unit 4: Negotiable instrument act – Meaning and essential elements of a negotiable instrument; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments. Meaning and scope of information technology act; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences. RTI Act 2005.

SUGGESTED READINGS:

- Kapoor, N.D., Business Law, Sultan Chand & Sons
- Gulshan, S.S., Mercantile Law, Excel Books
- Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.
- Chadha, P.R., Business Law, Galgotia Publishing
- Aggarwal, S.K., Business Law, Galgotia Publishing Company
- Maheshwari S.N. & Maheshwari, Business Regulatory Framework, Himalaya Publishing House

MAPPING MATRIX OF COURSE: 243BBADSC3

Table 1: CO-PO & CO-PSO Matrix for the Course: Business law

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

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Semester 4

Name of Subject: Financial Management	Maximum Theory Marks: 100 (TE+TI+PE+PI=50+25+20+5)
Course Code :244BBADSC1	Time Allowed: 3 Hrs
Credits 4 (L-T-P=3-0-1)	Core Course: DSC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able:

CO1: To understand finance manager roles, financial management objectives, and time value.

CO2: To solve capital budgeting problems using ARR, PBP, NPV, and IRR.

CO3: To analyse leverage impacts and capital structure theories on financing decisions.

CO4: To evaluate dividend policies and working capital management.

Unit 1: Evolution, scope and function of finance managers, objectives of financial management, profit vs. wealth maximization, time value of money.
Unit 2: Investment Decisions; brief introduction of cost of capital; methods of capital budgeting; ARR, PBP, NPV and IRR, capital rationing (simple problems on capital budgeting methods).
Unit 3 Financing decision: operational and financial leverage; capital structure theories – NI, NOI and traditional approach; EPS-EBIT Analysis.
Unit 4 Dividend decision- determinants of dividend policy; Dividend Models; Management of working capital.

Practical practice

- Excel or financial calculators can simplify calculations like NPV, IRR, and operating cycle.
- Look for case studies or real company data to apply theoretical concepts.
- Discuss solutions with classmates to gain different perspectives and deepen understanding.
- After completing each exercise, reflect on the implications of your findings for financial decision-making.

SUGGESTED READINGS:

1. Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi
2. Khan and Jain, Financial Management, Tata McGraw Hill, New Delhi
3. Kishore, R., Financial Management, Taxman's Publishing House, New Delhi

MAPPING MATRIX OF COURSE: 244BBADSC1**Table 1: CO-PO & CO-PSO Matrix for the Course: FINANCIAL MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50


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Name of Subject: E commerce	Maximum Theory Marks: 100 (TE+TI+PE+PI=(50+25+20+5))
Course Code:244BBADSC2	Time Allowed: 3 Hrs
Credits 4 (L-T-P =3-0-1)	Core Course: DSC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able :

CO1: To understand E-commerce evolution, types, business models, and technologies.

CO2: To implement secure payment gateways, logistics, and digital marketing strategies in E-commerce.

CO3: To analyse legal, ethical, and regulatory issues in E-commerce operations.

CO4: To evaluate emerging trends such as AI, VR, AR, and blockchain in E-commerce.

COURSE CONTENTS:

Unit1: Introduction to E-commerce: - Definition and Evolution of E-commerce, Types of E-commerce: B2B, B2C, C2C, and Others, E-commerce Business Models, E-commerce Platforms and Technologies
Unit 2: E-commerce Infrastructure: - Payment Gateways and Security, Logistics and Supply Chain Management, E-commerce Website Design and User Experience, Digital Marketing Strategies for E-Commerce
Unit 3: Legal and Ethical Considerations: -Regulatory Framework for E-commerce, Intellectual Property Rights and Copyright Issues, Privacy and Data Protection Laws, Ethical Issues in E-commerce
Unit 4: Emerging Trends and Future Directions: - Mobile Commerce (M-commerce), Artificial Intelligence and Machine Learning in E-commerce, Virtual Reality (VR) and Augmented Reality (AR) Shopping Experiences, Blockchain Technology and Cryptocurrency in E-commerce

Practical Exercises:

- Analyze and compare different e-commerce platforms (Shopify, WooCommerce, Magento, BigCommerce) in terms of features, ease of use, cost, and scalability.
- Conduct case studies of successful e-commerce businesses and identify the business models they use (B2B, B2C, C2C).
- Implement basic security measures (SSL, secure passwords, two-factor authentication).
- Create a digital marketing plan for an e-commerce website.
- Draft a privacy policy and terms of service for an e-commerce website.
- Explore the use of blockchain for supply chain transparency.

Note: These practical exercises will provide hands-on experience and a deeper understanding of the various aspects of e-commerce covered in the syllabus.


SUGGESTED READINGS:

- Murty, C.V.S., E-Commerce, Himalaya Publications, New Delhi
- Kienam, Managing Your E-Commerce business, Prentice Hall of India, N.Delhi.
- Kosiur, Understanding E-Commerce, Prentice Hall of India, N.Delhi.
- Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley.

MAPPING MATRIX OF COURSE:244BBADSC2

Table 1: CO-PO & CO-PSO Matrix for the Course: E-COMMERCE

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50


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Name of Subject: PRODUCTION AND MATERIALS MANAGEMENT	Maximum Theory Marks: 100 (TE+TI+PE+PI= (70+30+0+0))
Course Code:244BBADSC3	Time Allowed: 3 Hrs
Credits 4 (L-T-P =4-0-0)	Core Course: DSC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able:

CO1: To understand production economics, systems, and factors influencing plant location.

CO2: To implement production planning, inventory control techniques, and quality control.

CO3: To analyse materials management, standardization, value analysis, and logistics.

CO4: To evaluate stores management, inventory control, logistics, and materials handling practices.

COURSE CONTENTS:

Unit 1 introduction, Meaning and objectives of production and material management, types of production systems: production to order and production to stock. Plant Location: factors affecting location and evaluating different locations.
Unit 2 Plant layout: Meaning and objectives of plant layout, factors affecting plant layout, types of plant layout. Production planning and control, objectives, principles, main functions. Quality control: quality management, quality circle and TQM(concepts only).
Unit 3 Materials Management: meaning, objectives, importance, functions, industrial purchasing and process of purchasing, standardization, simplification and variety reduction, inventory cost and inventory control techniques.
Unit 4 Stores Management: meaning, objectives, importance and functions, stores layout; classification and codification; inventory control of spare parts; materials logistics warehousing management, materials handling, traffic and transportation; disposal of scrap, surplus and obsolete materials.

SUGGESTED READINGS:

1. Dobler & Burt, Purchasing and Supply Management: Text & Cases, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Nair, Purchasing and Material Management, Vikas Publishing House, New Delhi
3. Gopal Krishnan, P., Handbook of Materials Management, Prentice Hall of India Pvt. Ltd., New Delhi
4. Gopalakrishnan, P. & Sundarshan, M., Materials Management: An Integrated Approach, Prentice Hall of India Pvt. Ltd., New Delhi

MAPPING MATRIX OF COURSE:244BBADSC3

Table 1: CO-PO & CO-PSO Matrix for the Course: PRODUCTION AND MATERIAL MANAGEMENT

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50


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Minor Course (MIC)/ vocational courses (VOC) from the Department of Management for Pool of Courses for UG Programmes in the University

SEMESTER 3

Name of Subject: Retail Management	Maximum Theory Marks: 100 (TE+TI+PE+PI=70+30+0+0)
Course Code: 243BBAMIC4	Time Allowed: 3 Hrs
Credits 4 (L-T-P =4-0-0)	Core Course MIC/VOC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

COURSE CONTENTS:

UNIT-I Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.
UNIT-II Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser - franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.
UNIT-III Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.
UNIT-IV Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

SUGGESTED READINGS:

1. Pradhan, S., Retailing Management Text and Cases, McGraw Hill Education, New Delhi
2. Berman, Barry and Evans, Joel, R., Retail Management; A Strategic Approach; Pearson Education.
3. Levy, Micheal, Weitz, Barton, A. & Pandit, Ajay, Retailing Management, Tata McGraw Hill, New Delhi
4. Gibson G. Vedamani, Retail Management, Pearson Education.
5. Newman, Andrew, J. and Cullen, Peter, Retailing: Environment and Operations, Vikas Publishing House; New Delhi.
6. Gilbert, David, Retail Marketing Management, Pearson Education.


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Multi-Disciplinary Course (MDC) from the Department of Management for Pool of Courses for UG Programmes in the University

(These courses are to be offered to the students of different disciplines/subject)

SEMESTER 3

Name of Subject: Entrepreneurship & Start ups	Maximum Theory Marks: 75 (TE+TI+PE+PI=50+25+0+0)
Course Code: 243BBAMDC5	Time Allowed: 3 Hrs
Credits 3 (L-T-P =3-0-0)	Core Course: MDC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

1. To understand the meaning, importance, and types of entrepreneurships.
2. To develop essential skills for entrepreneurship, including leadership and marketing.
3. To identify and utilize various support institutions and funding sources.
4. To assess opportunities and create comprehensive business plans.

COURSE CONTENTS:

Unit 1: Introduction: Meaning and importance of Entrepreneurship, Evolution of the term entrepreneurship, Factors influencing entrepreneurship, characteristics of entrepreneurship, types of entrepreneurship, objectives of entrepreneurship development, Startups- Definition, Types	
Unit 2: Entrepreneurship Development Skills: Types of entrepreneurial skills - team work and leadership skill, analytical and problem solving skills, critical thinking skills, branding, marketing and networking skills. Role of entrepreneurship development programmes (EDP)	
Unit 3 Institutions supporting Entrepreneurs: Various Central and State Level Organizations which Help the Entrepreneurs, Banks and non banking financial organisations, Fund Collection for Entrepreneurship	
Unit 4: Entrepreneurial opportunity and enterprise planning: Sensing entrepreneurial opportunities, selecting the right opportunity, Site Selection, Feasibility Analysis. Preparation of Business model/Plan: Business plan - concept, format, components of business plan. Significance of Business Plan. Making of a Business plan	

SUGGESTED READINGS:

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.
2. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International.
3. S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International.
4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian

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Edition, Mc Graw Hill Education India Pvt. Ltd.

5. Byrd Megginson, Small Business Management An Entrepreneur's Guidebook, 7th ed, McGrawHill

6. A Fayolle Entrepreneurship and new value creation, Cambridge, Cambridge University Press

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**COURSE TYPE: VALUE ADDITION COURSE(VAC)
OFFERED BY DEPARTMENT OF MANAGEMENT**

SEMESTER 4

Name of Subject: Goods and service Tax	Maximum Theory marks:50 (TE+TI+PE+PI= (35+15+0+0))
Course Code:244BBAVAC6	Time Allowed: 3 Hrs
Credits 2 (L-T-P =2-0-0)	Core Course: VAC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying three marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of five marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit.

Course Outcomes: - After completing the course, students will be able to:

- CO1. To understand basic concepts of indirect taxes and GST framework.
- CO2. To analyse GST exemptions, composite and mixed supply taxability.
- CO3. To evaluate the composition scheme, time, and valuation of supply under GST.
- CO4. To apply input tax credit, and comprehend customs duties and related rules.

COURSE CONTENTS:

Unit 1: Basic Concept of Indirect Taxes and Introduction of GST, Supply, Levy and collection Under GST	
Unit 2: Exemption from GST, Taxability of Composite and Mixed supply, Location of the suppliers and place of supply of Goods and services under GST	
Unit 3: Composition Levy (Composition Scheme), Time of supply and valuation of supply in GST,	
Unit 4: Input tax credit and its utilization, Tax invoice, Credit & Debit Notes, Registration, payment of tax and Returns under GST. Customs Law: Basic concepts, Territorial water, High Seas, Types of custom duties, valuation, Baggage Rule & Exemptions.	

Suggested Readings:

1. GST and Customs- Law & Practices- V.S. Datey, Taxmann
 2. Indirect Taxes-Snowwhite Publications.
- GST Ready Reacnor- Saxena


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Semester- 4

Name of Subject: BUSINESS RESEARCH METHODS	Maximum Theory Marks: 100 (TE+TI+PE+PI) = (70+30+0+0)
Course Code:VOC1	Time Allowed: 3 Hrs
Credits 4 (L-T-P =4-0-0)	Core Course: MIC/VOC

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks

Course Outcomes: - After completing the course, students will be able :

CO1: To acquire knowledge on various kinds of research questions and research design.

CO2: To analyse a good quantitative purpose statement and good quantitative research questions and hypotheses.

CO3: To create Familiarity with good practices in conducting a qualitative interview and observation.

CO4: To learn how to distinguish between a population and a sample and to determine the sample size.

COURSE CONTENTS:

Unit-I Business research; its concept, nature, scope, need, process of research, Hypothesis-Meaning, Nature, Types of Hypothesis, Sources; research proposal- concept and ingredients of research proposal.
Unit-II Research design – concept and types – exploratory, descriptive, diagnostic, and experimental; sampling design; techniques, factors influencing sample size, measurement – concept, measurement scales – types and construction of scales and reliability and validity aspects in measurement.
Unit-III Methods of data collection – questionnaire/schedule; questionnaire designing, interview, and observational methods; data analysis and interpretation, editing, coding, content analysis, and tabulation; hypothesis testing – an overview of parametric and non-parametric tests (Analysis of Variance, X2 test, Wilcoxon Matched – pairs signed – rank test, Mann – Whitney test, Kruskal – Wallis H-test.
Unit-IV An overview of dependent and interdependent methods (multiple regression, discriminant analysis, conjoint analysis, factor analysis, cluster analysis); ingredients and constructions of research report; procedure of preparation of reference and bibliography.

SUGGESTED READINGS:

1. Mark Saunders: Research Methods for Business: Pearson Education, 2010
2. Cooper and Schindler: Business Research Methods, 10th edition, New Delhi
3. C.R. Kothari, (2004): Research Methodology – Methods, 2nd edition. New Age Publications.
4. Anil K. Mishra (2012). A Hand-Book of Research in SPSS, 1st edition. Himalayan Publishing, House, Mumbai


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