

# **Bachelor of Business Administration (Banking & Insurance) BBA-B& I**

## **Scheme & Syllabus**

(NEP Based )

w.e.f Academic Session 2024-2025



**3 Year Degree/ 4 Year Hons./  
4 Year Hons. with Research**

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY**  
SECTOR-16C, DWARKA, NEW DELHI-110078

**Background Note:**

BBA(B&I) Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Business Administration -

1. Effective communication and professional presentation skills
2. Comprehensive knowledge on concepts of Business Management
3. Proficiency in technological skills necessary for business decision making
4. Critical thinking and analytical skills for business problem solving
5. Innovation and creativity for striving towards an entrepreneurial mindset
6. Leadership abilities to build efficient, effective, productive and proactive teams
7. Responsible citizenship towards social ecosystem
8. Expertise in initiatives towards the achievement of SDGs
9. Inclusivity and respect towards diversity in culture and societies
10. Attitude towards continuous learning and improvement

**Need for Syllabus Revision:**

As per the feedback of students, alumni, teachers and Employers, a need was felt to update the curriculum of the BBA(B&I) program to make it industry ready. In addition, with New Education Policy 2020, the curriculum of BBA(B&I) was required to incorporate the features such as: CBCS, Multi-entries and Multi-exits, Academic Bank of Credits, etc. The current syllabus and scheme has been worked out for 3 and 4 years with flexible entry and exit.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION- BANKING & INSURANCE**  
**(BBA(B&I))**

**SCHEME OF EXAMINATIONS**

**Criteria for Internal Assessment**

All theory courses have internal assessment of 40 marks and 60 marks for external examination. For the courses related to labs, summer training and projects, internal assessment is 40 marks and external examination is 60 marks.

The internal assessment of the students (out of 40 marks) shall be as per the criteria given below:

1. Class Test **15 marks**  
 Written Test Compulsory (to be conducted as per Academic Calendar of the University)

2. Individual Assignments /Presentation/ Viva-Voce/ Group Discussion/ Class Participation  
 (Atleast two) **25 marks**

Note: Record should be maintained by faculty and made available to the University, if required.

**CREDIT REQUIREMENT OF THE PROGRAM**

<b>Degree/ Certificate</b>	<b>Duration (in years)</b>	<b>Specialization</b>	<b>Total Credits</b>	<b>Minimum Credits required</b>
<b>BBA(B&amp;I) Degree in Major Specialization</b>	3	Single Major with single Minor	148	141
<b>BBA(B&amp;I) Degree in Double Major Specialization</b>	3	Double Major	156	148
<b>BBA(B&amp;I) (Hons.)</b>	4	Honours	BBA(B&I) Degree Credits + 40	180(single Major) 188(Double Major)
<b>BBA(B&amp;I) (Hons. with Research)</b>	4	Honours with Research		

**Distribution of Credits for 3year/4year BBA(B & I) Programme with Multiple Entry-Exits**

Semester	Discipline Specific Course (DSC)/ Major	Inter-Disciplinary Course (IDC)/ Minor	Multi Disciplinary Course (MDC)	Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Value Added Course (VAC)	Internship/ Vocational/ Inhouse Industrial/ Work Based Training	Dissertation/Seminar/ Research Project	Semester wise Total
I	12	4		4	2	2			24
II	12	4		4	2	3	4		29
III	12	4	3	4	2				25
IV	12	7	4			3			26
V	12	4/8*		3			4		27
VI	12	7/11*	2						25
VII	12	8							20
VIII	12	8							20
VIII (Research)	4	4						12	20

\* The student who will opt for double major degree needs to complete six elective courses from each major specialization.

**Summary of Credits Year Wise(Major and Minor Specialization)**

Year/Programme	Discipline Specific Course (DSC)/ Major	Inter-Disciplinary Course (IDC)/ Minor	Multi Disciplinary Course (MDC)	Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Value Added Course (VAC)	Internship/ Vocational/ Inhouse Industrial/ Work Based Training	Dissertation/Seminar/ Research Project	Semester wise Total
1 year Certificate	24	8	0	8	4	5	4	0	53
2 Year Diploma	48	19	7	12	6	8	4	0	104
3 Year Degree (Single Major)	72	30	9	15	6	8	8	0	148
4 Year Hons.	96	46	9	15	6	8	8	0	188
4 Year Hons with Research	88	42	9	15	6	8	8	12	188

Summary of Credits Year Wise(Double Major Specialization)									
Year/Programme	Discipline Specific Course (DSC)/ Major	Inter-Disciplinary Course (IDC)/ Minor	Multi Disciplinary Course (MDC)	Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Value Added Course (VAC)	Internship/ Vocational/ Inhouse Industrial/ Work Based Training	Dissertation/Seminar/ Research Project	Semester wise Total
1 year Certificate	24	8	0	8	4	5	4	0	53
2 Year Diploma	48	19	7	12	6	8	4	0	104
3 Year Degree (Double Major)	72	38	9	15	6	8	8	0	156
4 Year Hons.	96	54	9	15	6	8	8	0	196
4 Year Hons with Research	88	50	9	15	6	8	8	12	196

FIRST SEMESTER EXAMINATION PROGRAMME : BBA(B&I)						
S.No	Paper Code	Subject Title	Course Category	L (Hours)	T/P (Hours)	Credit
1.	BBA(B&I)-101	Management Process & Organizational Behaviour	Discipline Specific Courses/ Major	4	-	4
2.	BBA(B&I)-103	Principles of Banking	Discipline Specific Courses/ Major	4		4
3.	BBA(B&I)-105	Financial Accounting & Analysis	Discipline Specific Courses/ Major	4		4
4.	BBA(B&I)-107	Business Economics	Inter- disciplinary Course /Minor	4	-	4
5.	BBA(B&I)-109	Entrepreneurial Mindset (NUES)	Ability Enhancement Courses	2	-	2
6.	BBA(B&I)-111	Life Skills & Personality Development (NUES)	Value- Added Courses	2		2
7.	BBA(B&I)-113	IT Applications in Business	Skill Enhancement Course	3	-	3
8.	BBA(B&I)-115	IT Applications in Business Lab	Skill Enhancement Course		2	1
		Total Credits		23	2	24

SECOND SEMESTER EXAMINATION PROGRAMME : BBA(B&I)						
S.No	Paper Code	Subject Title	NEP Category	L(Hours )	T/P(Hours)	Credit
1.	BBA(B&I)-102	Business Mathematics	Discipline Specific Courses/ Major	4		4
2.	BBA(B&I)-104	Cost Accounting	Discipline Specific Courses/ Major	4		4
3.	BBA(B&I)-106	Principles of Insurance	Discipline Specific Courses/ Major	3		4
4.	BBA(B&I)-108	Business Environment	Inter- disciplinary Course /Minor	4	-	4
5.	BBA(B&I)-110	Business Communication	Ability Enhancement Courses	2		2
6.	BBA(B&I)-112	*MOOC / Indian Knowledge Management-I	Value- Added Courses	3		3
7.	BBA(B&I)-114	E-Commerce	Skill Enhancement Course	3		3
8.	BBA(B&I)-116	E-Commerce-Lab	Skill Enhancement Course		2	1
9.	BBA(B&I) 118	Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship	Internship	-	-	4
		Total Credits		23	2	29

\*The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level and after completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution during the first semester.

## **UNDER GRADUATE CERTIFICATE IN BUSINESS ADMINISTRATION**

### **Exit Criteria after First Year of BBA(B&I)Programme:**

1. The students shall have an option to exit after 1st year of Business Administration Program and will be awarded with a UG Certificate in Business Administration.
2. The exiting students will submit the Report during the end of the second semester and the same will be evaluated for the assessment.
3. Eligibility Criteria to get Certificate in Business Administration: Total 49 Credits to be earned from 1st Year BBA(B&I) curriculum

### **Re-entry Criteria in to Second Year (Third Semester):**

The student who takes an exit after one year with an award of certificate may be allowed to re-enter in to Third Semester for completion of the BBA(B&I) Program within a period of maximum 3 years, subject to the condition with the total term for completing the degree course should not exceed 7 years.

<b>THIRD SEMESTER EXAMINATION PROGRAMME : BBA(B&amp;I)</b>						
S.No	Paper Code	Subject Title	Course Category	L(Hours)	T/P(Hours)	Credit
1.	BBA(B&I)-201	Management Accounting	Discipline Specific Courses/ Major	4	-	4
2.	BBA(B&I)-203	Decision Techniques for Business	Discipline Specific Courses/ Major	4		4
3.	BBA(B&I)-205	Environmental Studies	Multi-Disciplinary Course	3		3
4.	BBA(B&I)-207	Business Research Methodology	Skill Enhancement Course	3	-	3
5.	BBA(B&I)-209	Management of Commercial Banks	Discipline Specific Courses/ Major	4		4
6.	BBA(B&I)-211	Business Research Methodology Lab	Skill Enhancement Course		2	1
7.	BBA(B&I)-***	Minor Elective-1	Inter- disciplinary Course /Minor	4	-	4
8.	BBA(B&I)-223	NSS/NCC/Club Activities (NUES)	Ability Enhancement Courses	2	-	2
<b>Total Credits</b>				<b>24</b>	<b>2</b>	<b>25</b>

<b>FOURTH SEMESTER EXAMINATION PROGRAMME : BBA(B&amp;I)</b>						
S.No	Paper Code	Subject Title	NEP Category	L(Hours)	T/P(Hours)	Credit
1.	BBA(B&I)-202	Business Laws	Discipline Specific Courses/ Major	4		4
2.	BBA(B&I)-204	Financial Management	Discipline Specific Courses/ Major	4	-	4
3.	BBA(B&I)-206	Business Analytics	Multi-Disciplinary Course	4		4



4.	BBA(B&I)-208	MOOC/ Disaster Management	Value- Added Courses	3		3
5.	BBA(B&I)-210	Practice of Life and General Insurance	Discipline Specific Courses/ Major	4		4
6.	BBA(B&I)-212	Business Ethics and Corporate Social Responsibility	Inter- disciplinary Course /Minor	3		3
7.	BBA(B&I)-***	Elective 2	Inter- disciplinary Course /Minor	4		4
		<b>Total Credits</b>		<b>26</b>		<b>26</b>

**Note: \*\*\* will be replaced with respective paper code from the Discipline Specific Course/ Major and Inter-disciplinary Course / Minor**

## **UNDER GRADUATE DIPLOMA IN BUSINESS ADMINISTRATION (B & I)**

The students shall have an option to exit after 2<sup>nd</sup> year of Business Administration Program-Banking & Insurance and will be awarded with **UG Diploma in Business Administration (B&I)**.

### **Eligibility Criteria to get UG Diploma in Business Administration (B&I):**

Total **100** Credits to be earned till 2nd Year BBA(B&I) curriculum

### **Re-entry Criteria in to Third Year (Fifth Semester):**

The student who takes an exit after two years with an award of UG Diploma may be allowed to re-enter in to Fifth Semester for completion of the BBA(B&I) Degree Program within a period of 3 years subject to the condition with the total term for completing the course should not exceed 7 years.

### **Summer Internship Project Report and Viva Voice:**

At the end of the Fourth Semester **every student shall undergo Summer Training for Eight Weeks** in the industry/Research or Academic Institute. After completion of training they would be required to submit the training report as per the dates decided by the university and they shall also appear for the viva voice. This component will be evaluated during the fifth semester.

The students who are re-entering (after exit) in the fifth semester / third year, students will submit the Internship Report within one month of joining the Fifth Semester for evaluation.

**DISCIPLINE SPECIFIC COURSE (DSC)/ INTER DISCIPLINE COURSE (IDC)  
FOR THIRD SEMESTER**

**Select any one paper  
(1 paper for Minor Specialization)**

<b>Specialization</b>	<b>Paper ID</b>	<b>Paper Title</b>
<b>HR</b>	BBA(B&I) 213	Training and Development
<b>Marketing</b>	BBA(B&I) 215	Marketing Management
<b>Finance</b>	BBA(B&I) 217	Corporate Accounting
<b>International Business</b>	BBA(B&I) 219	Management of International Business
<b>Entrepreneurship Development</b>	BBA(B&I) 221	Foundation of Entrepreneurship and Startups

**DISCIPLINE SPECIFIC COURSE (DSC)/ INTER DISCIPLINE COURSE (IDC)  
FOR FOURTH SEMESTER**

**(1 paper for Minor Specialization)**

<b>Specialization</b>	<b>Paper ID</b>	<b>Paper Title</b>
<b>HR</b>	BBA(B&I) 214	Talent Management
<b>Marketing</b>	BBA(B&I) 216	Sales and Channel Management
<b>Finance</b>	BBA(B&I) 218	Security Analysis and Portfolio Management
<b>International Business</b>	BBA(B&I) 220	International Business Environment and Strategy
<b>Entrepreneurship Development</b>	BBA(B&I) 222	Opportunity & Feasibility Analysis

<b>FIFTH SEMESTER EXAMINATIONPROGRAMME : BBA(B&amp;I)</b>						
S.No	Paper Code	Subject Title	Course Category	L(Hours)	T/P(Hours)	Credit
1.	BBA(B&I)-301	Project Management	Discipline Specific Courses/ Major	4	-	4
2.	BBA(B&I)-303	Income Tax and Practices	Discipline Specific Courses/ Major	4		4
3.	BBA(B&I)-305	Banking Laws and Practice	Discipline Specific Courses/ Major	4		4
4.	BBA(B&I)-307	Information Systems Management	Skill Enhancement Course	2	-	2
5.	BBA(B&I)-***	Minor Elective-3	Inter- disciplinary Course /Minor	4	-	4
6.	BBA(B&I)-***	Minor Elective-4	Inter- disciplinary Course /Minor	4	-	4
7.	BBA(B&I)-329	Information Systems Management Lab	Skill Enhancement Course		2	1
8.	BBA(B&I)-331	Summer Training/ Internship	Internship	4	-	4
		<b>Total Credits</b>		<b>26</b>	<b>2</b>	<b>27</b>

<b>SIXTH SEMESTER EXAMINATIONPROGRAMME : BBA(B&amp;I)</b>						
S.No	Paper Code	Subject Title	NEP Category	L(Hours)	T/P(Hours)	Credit
1.	BBA(B&I)-302	Business Policy and Strategy	Discipline Specific Courses/ Major	4	-	4
2.	BBA(B&I)-304	Goods and Services Tax	Discipline Specific Courses/ Major	4		4

3.	BBA(B&I)-306	Fundamental of Actuarial Sciences	Discipline Specific Courses/ Major	4		4
4.	BBA(B&I)-308	Cyber Crime and Law	Multi-Disciplinary Course	2		2
5.	BBA(B&I)-310	India's Diversity and Business	Inter- disciplinary Course /Minor	3		3
6.	BBA(B&I)-***	Minor Elective-5	Inter- disciplinary Course /Minor	4		4
7.	BBA(B&I)-***	Minor Elective-6	Inter- disciplinary Course /Minor	4		4
		Total Credits		25		25

#### **Rules Regarding Selection of Elective Course (DSC/IDC):**

Following Five areas of Specializations/Disciplines are offered by Department of Management for selection of combination of electives for BBA(B&I) students:

1. Finance
2. Human Resource Management
3. Marketing
4. International Business
5. Entrepreneurship Development

**BBA(B&I) Degree is offered with Major-Minor scheme and BBA(B&I) Degree with Double Major. For this, a student has to choose electives as per the following combination.**

The specializations (Major and Minor) will be decided as follows:

1. Major area for BBA-B&I means six papers from one area of specialization (One elective each in 3<sup>rd</sup> and 4<sup>th</sup> semester, two elective papers each in 5<sup>th</sup> and 6<sup>th</sup> semester i.e. 4 credits in each semester of second year, 8 credits in each semester of third year, total **24 credits**) and Minor area means total Two papers from another area of specialization (One elective paper each in 5<sup>th</sup> semester and 6<sup>th</sup> semester, i.e. 4 credits in each semester of third year, total 8 credits)
2. Major Electives for B&I have already been identified as **Discipline Specific Course**
3. Minimum six electives from any one specialization leads to **“Major Specialization”**. Minimum two electives from any one specialization leads to **“Minor Specialization”**.

4. If a minimum of six electives are completed from Minor Specialization, it will be termed as the second Major Specialization, and the degree will be “**BBA-B & I with Double Major Specialization**”.

**INTER DISCIPLINE COURSE (IDC)  
FOR FIFTH SEMESTER (Select any one paper)**

<b>Specialization</b>	<b>Paper ID</b>	<b>Paper Title</b>
<b>Specialization: HR</b>	BBA(B&I) 309	Negotiation skills
	BBA(B&I)311	Leadership, Power and Politics
<b>Specialization: Marketing</b>	BBA(B&I) 313	Services Marketing
	BBA(B&I) 315	Rural Marketing
<b>Specialization: Finance</b>	BBA(B&I) 317	Merchant Banking & Financial Services
	BBA(B&I) 319	Financial Derivatives
<b>Specialization: International Business</b>	BBA(B&I) 321	Export, Import Policies, Procedures and Documentation
	BBA(B&I) 323	International Business Negotiation
<b>Entrepreneurship Development</b>	BBA(B&I) 325	Legal & Regulatory Framework of Startup
	BBA(B&I) 327	Global Entrepreneurship

**INTER DISCIPLINE COURSE (IDC)  
FOR SIXTH SEMESTER (Select any one paper)**

<b>Specialization</b>	<b>Paper ID</b>	<b>Paper Title</b>
<b>Specialization: HR</b>	BBA(B&I) 312	Organization effectiveness and change
	BBA(B&I) 314	Strategic HRM
<b>Specialization: Marketing</b>	BBA(B&I) 316	Advertising & Brand Management
	BBA(B&I) 318	Digital & Social Media Marketing
<b>Specialization: Finance</b>	BBA(B&I) 320	Financial Market & Institutions
	BBA(B&I) 322	Financial Risk Management
<b>Specialization: International Business</b>	BBA(B&I) 324	Global Competitiveness
	BBA(B&I) 326	WTO and Intellectual Property Rights
<b>Entrepreneurship Development</b>	BBA(B&I) 328	Sustainable Entrepreneurship
	BBA(B&I) 330	Entrepreneurial Finance

<b>SEVENTH SEMESTER EXAMINATIONPROGRAMME : BBA(B&amp;I) (Honours)</b>						
S.No	Paper Code	Subject Title	Course Category	L(Hours)	T/P(Hours)	Credit
1	BBA(B&I)-401	Fraudulent Practices in Banking and Insurance	Discipline Specific Courses/ Major	4	-	4
2	BBA(B&I)-403	Reinsurance	Discipline Specific Courses/ Major	4		4
3	BBA(B&I)-405	International Banking and Forex Management	Discipline Specific Courses/ Major	4		4
4	BBA(B&I)-407	Data Science	Inter- disciplinary Course /Minor	4	-	4
5	BBA(B&I)-409	Digitalization and E-Governance	Inter- disciplinary Course /Minor	4	-	4
<b>Total Credits</b>				<b>20</b>		<b>20</b>

<b>EIGHTH SEMESTER EXAMINATIONPROGRAMME : BBA(B&amp;I) (Honours)</b>						
S.No	Paper Code	Subject Title	NEP Category	L(Hours)	T/P(Hours)	Credit
1	BBA(B&I)-402	Research Ethics and Writing	Inter- disciplinary Course /Minor	4	-	4
2	BBA(B&I)-404	Risk Management in Banks	Discipline Specific Courses/ Major	4		4
3	BBA(B&I)-406	FinTech	Discipline Specific Courses/ Major	4		4
4	BBA(B&I)-408	Accounting of Banking & Insurance Companies	Discipline Specific Courses/ Major	4		4
5	BBA(B&I)-410	AI and ML in Business	Inter- disciplinary Course /Minor	4		4
<b>Total Credits</b>				<b>20</b>		<b>20</b>

EIGHTH SEMESTER EXAMINATION PROGRAMME : BBA(B&I) (Honours with Research)						
S.No	Paper Code	Subject Title	NEP Category	L(Hours)	T/P(Hours)	Credit
1	BBA(B&I)-402	Research Ethics and Writing	Inter- disciplinary Course /Minor	4	-	4
2	BBA(B&I)-410	AI and ML in Business	Inter- disciplinary Course /Minor	4		4
3	BBA(B&I) 412	Research Project/ Dissertation	Research Project/ Dissertation			12
	Total Credits			8		20

The Dissertation work will start from the beginning of fourth year/(seventh semester) of BBA(B&I) (Hons. with Research) Program. The research project / dissertation report shall be assessed by Viva –Voce examination as per the University guidelines. The student should produce one research article from his/her dissertation which shall be communicated to a journal of repute before the Viva-voce examination

**Eligibility for BBA(B & I) (Hons. with Research):** A student aspiring for BBA (Hons. with Research) Degree will have to secure atleast **75% aggregate marks till 6<sup>th</sup> semester.**

The student has to pursue three Discipline Specific Elective Courses from Major/minor specialization (already undertaken during second and third year).



## Mapping of BBA (Banking & Insurance) Programme

### Program Outcomes

After the program the students will be able to:

- PO 1.** Develop conceptual knowledge and understanding of Banking & Insurance mechanism.
- PO 2.** Apply critical thinking and analytical skills for risk and investment management.
- PO 3.** Develop communication and leadership abilities to steer through the dynamic and global Financial markets.
- PO 4.** Foster research and innovation in the field of banking & insurance.
- PO 5.** Imbibe responsible citizenship, promoting sustainability, and embrace diverse cultures with universal values.

### Program Specific Outcomes

After the program the students will be able to:

- PSO1. Develop proficiency in technical operations of Banking and Insurance organization.
- PSO2. Demonstrate critical thinking and innovative ability to deal with problems in Banking and Insurance industry
- PSO3. Exhibit Negotiation skills and networking abilities to market and promote products in Banking and Insurance industry
- PSO4. Appraise social, legal and economic implications of Banking and Insurance Sector.

### Mapping of PO's and PSO's

Program Specific Outcomes	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	2	1	1
PSO2	2	3	1	3	1
PSO3	2	1	3	1	1
PSO4	1	1	1	1	3
AVG	2	2	1.75	1.5	1.5

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I) 101: Management Process and Organizational Behavior**

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

**Objective:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

**Mapping the Course Outcomes with Programme Outcomes**

COs	Detailed Course Outcomes	Programme Outcomes				
		PO1	PO2	PO3	PO4	PO5
CO1	Explore the evolution of the concepts of management	1	1	1	1	1
CO2	Examine the relevance of the theories of Motivation	1	1	1	1	1
CO3	Analyze the significance of Organization and Individual Behavior	1	1	1	1	1
CO4	Analyse individual, team and group behavior	1	1	1	1	1
CO5	Exhibit leadership qualities by building effective teams	1	1	3	1	1
CO6	Comprehend dynamics of human behavior	1	1	1	1	3
	<b>Average</b>	1	1	1.33	1	1.33

**Course Contents**

**Unit I**

**Introduction**

Management: Concept and Need, Managerial Functions An overview; Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Business Process Re-engineering.

**(14 Hours)**

**Unit II**

**Planning and Organizing**

Types of Plans: Strategic planning; Environmental Analysis and diagnosis (Internal and external environment) Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Types of Organization Structures, Emerging Organization Structures.

**(14 Hours)**

**Unit III**

**Introduction to Organizational Behavior**

Personality Type A and B, Factors influencing personality. Learning- Concept, Learning theories. Perception- Concept, Perceptual process, Importance, Factors influencing perception, Values and

Attitudes- Concept and types of values: Components of attitude, job related attitudes.  
**(14Hours)**

#### **Unit IV**

**Motivation and Leadership:** Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Leadership: Concept and Importance.

Conflict and Culture: Power and conflict, Power tactics, Organizational Culture and climate-  
Concept and determinants of organizational culture. **(14 Hours)**

#### **Suggested Readings: (All latest editions)**

1. Robbins.. Fundamentals of Management: Essentials Concepts and Applications, Pearson Education.
2. Robbins, S.P. and Sanghi, S, Organizational Behaviour; Pearson Education.
3. Koontz, H, Essentials of Management, McGraw Hill Education.
4. Ghillyer, A, W., Management- A Real World Approach, McGraw Hill Education.
5. Stoner, Freeman and Gilbert Jr. Management, Pearson Education.
6. Luthans, Fred, Organizational Behavior, McGraw Hill Education.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA (B&I) 103: Principles of Banking**

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

**Objective:** The course aims to acquaint the student with a basic and elementary knowledge of the business and corporate laws.

**Mapping the Course Outcomes with Programme Outcomes**

COs	Detailed Course Outcomes	PO1	PO2	PO3	PO4	PO5
		CO1	Explore Indian Banking System and Environment	3	2	1
CO2	Examine the role of RBI in Indian Banking	3	2	1	1	1
CO3	Appraise the evolution of commercial Banking in India	3	1	1	1	1
CO4	Analyse technological advancements in Banking operations	3	2	1	3	1
CO5	Appreciate trends in Banking sector.	3	2	1	1	1
	<b>Average</b>	3	1.8	1	1.4	1

**Course Contents**

**Unit-1**

Meaning and Banking-Nature, Origin and Functions of Money, Evolution of Banking — Types of Banks, Systems of Banking — Mixed, Branch, Unit, Group chain. **(8 Hours)**

**Unit-II**

Reserve Bank of India — Establishment, Organization, Functions, Methods of Credit control, Clean note policy of RBI, RBI policy on detection and impounding of counterfeit notes. **(10 Hours)**

**Unit-III**

Commercial Banking- Meaning & Functions, Deposits- Banker- Customer relationship, KYC guidelines, Credit-Principles of Lending, Different methods of charging. **(12 Hours)**

**Unit-IV**

Emerging trends in banking: Universal Banking, Venture Capital; project Finance; Merchant Banking, Anti money laundering, Electronic Fund Transfer System (ECS, NEFT, RTGS, SIPS), MICR. **(12 Hours)**

**Suggested Readings: (All latest editions to be referred)**

1. Popli, G.S. and Jain Anuradha, , Principles and Systems of Banking, PHI Learning

2. IIBF (Indian Institute of Banking and Finance) Principles and Practices of Banking, Macmillan.
3. Gopinath, M.N), Banking Principles and Operations, Snow White Publication.
4. Choudhry, Moorad., Banking Principles and Practices, John Wiley & Sons.
5. Westerfield, Ray Bert. , The Principles of Banking, Nabu Press.
6. S. Natrajan and R. Parmeshwaran Indian Banking .S.ChandGURU-

**GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)105: Financial Accounting and Analysis**

**L-3 T-1,Credits-4**

**Objective:** The objective of this subject is to give understanding of the basic accounting principles and techniques of preparing the accounts for users of accounting information.

**Mapping the Course Outcomes with Programme Outcomes**

CO#	Detailed Course Outcomes					
		PO1	PO2	PO3	PO4	PO5
CO1	Comprehension about concepts of accounting and relevance of GAAP and accounting standards.	2	1	1	1	1
CO2	Preparation of company final accounts with adjustments.	2	1	1	1	1
CO3	Appreciate contemporary issues and challenges in accounting	2	1	1	1	1
CO4	Examine the concept and the methods of depreciation	2	1	1	1	1
CO5	Comprehension about accounting for shares and debentures.	2	1	1	1	1
CO6	Explore the role of stock exchanges and SEBI as a regulator.	2	1	1	1	1
CO7	Conduct comprehensive financial analysis of companies.	2	1	1	1	1
<b>Average</b>		2	1	1	1	1

**Course Contents**

**Unit I**

**Meaning and Scope of Accounting:** Objectives and nature of Accounting, Definition and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitation of Accounting.

Accounting Principles and Standards: Accounting Principles, Accounting Concepts and Conventions, Meaning and relevance of GAAP, Introduction to Accounting Standards Issued by ICAI, Accounting Standards (Overview of IAS, IFRS, AS and Ind AS). **(14 Hours)**

**Unit II**

**Journalizing Transactions:** Journal Entries, Compound Journal Entries, Opening Entry. Ledger Posting and Trial Balance: Preparation of Ledger, Posting, Cash book, Sales and Purchase book and Trial Balance.

**Company Final Accounts:** Preparation of Final Accounts with adjustments, Trading Account, Profit & Loss Account. Balance Sheet as per schedule- III of the new Companies Act 2013.

**(14 Hours)**

**Unit III**

Depreciation, Provisions and Reserves: Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing

Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, Relevant Provisions of AS-10 Property Plant & Equipment, AS-6 (Revised) Provisions and Reserves, Change of method of Depreciation (by both current and retrospective effect). Contemporary Issues & Challenges in Accounting: Human Resource Accounting, Green Accounting, Inflation Accounting, Price level Accounting, Social Responsibility Accounting. **(14 Hours)**

#### **Unit IV**

**Shares and Share Capital:** Introduction to Joint Stock Company, Shares, Share Capital, Accounting Entries. Under Subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Shares at Premium, Issue of Shares at Discount, Forfeiture of Shares, Surrender of Shares, Rights Shares, Bonus Shares. Issue of Debentures, Methods of Redemption of different types of debentures. **(14 Hours)**

#### **Suggested Readings: (All latest editions)**

1. Tulsian, P.C., Financial Accountancy, Pearson Education
2. Maheshwari, S.N. and Maheshwari, S.K., Financial Accounting, Vikas Publishing House
3. Bhattacharyya, Asish K., Essentials of Financial Accounting, Prentice Hall of India
4. Rajasekran, Financial Accounting, Pearson Education.
5. Bhattacharya, S.K. and Dearden, J., Accounting for Manager -Text and Cases ,Vikas Publishing House.
6. Glautier, M.W.E. and Underdown, B., Accounting Theory and Practice, Pearson Education.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)107: Business Economics**

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

**Objective:** The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.

**Mapping the Course Outcomes with Programme Outcomes**

Detailed Course Outcomes		PO1	PO2	PO3	PO4	PO5
CO1	Ability to solve the problems of counting	2	1	1	1	1
CO2	Proficiency in solving the problems of Matrix Algebra	2	1	1	1	1
CO3	Ability to solve the problems of Differential calculus	2	1	1	1	1
CO4	Capability to solve the problems of Integral calculus	2	1	1	1	1
CO5	Analyzing business research problems	2	1	1	3	1
AVG		2	1	1	1.4	1

**Course Contents**

**Unit I**

**Introduction to Business Economics and Fundamental concepts:** Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalism, Incrementalism, Market Forces and Equilibrium, Risk, Return and Profits. Introduction to Behavioural Economics: Nudge theory.

**(14 Hours)**

**Unit II**

**Consumer Behavior and Demand Analysis:**

Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods in brief.

**(14 Hours)**

**Unit III**



**Theory of Production:** Meaning and Concept of Production, Factors of Production and Production function. Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS. Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost.  
**(14 Hours)**

#### **Unit IV**

**Cost Analysis & Price Output Decisions:** Pricing under Perfect Competition (features, short run, long run equilibrium of firm/industry), Pricing Under Monopoly (features, short run and long run equilibrium), Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition (features, short run and long run equilibrium, demand and cost, excess capacity), Pricing Under Oligopoly (Cournot Model, kinked demand curve model).

**(14 Hours)**

#### **Suggested Readings: (All latest editions)**

1. Samuelson, P & Nordhaus, W., Economics, McGraw Hill Education
2. Dwivedi, D.N., Managerial Economics, Vikas Publishing House.
3. Thomas C.R. Managerial Economics, McGraw Hill Education.
4. Mankiw, NG, Principles of Economics, Cengage Learning.
5. Peterson, L. and Jain. Managerial Economics, Pearson Education.
6. Kreps, D., Microeconomics for Managers, Viva Books Pvt. Ltd.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)109: Entrepreneurial Mindset**

**L-02 ,T-0,Credits - 02**

**Objectives:** To provide a foundation for basic entrepreneurial skills and to acquaint them with the world of entrepreneurship and inspire them to set up and manage their businesses. To expose students to various aspects of entrepreneurship and business. To expose students to case studies on successful entrepreneurs.

**Mapping the Course Outcomes with Programme Outcomes**

COs	Detailed Course Outcomes	PO1	PO2	PO3	PO4	PO5
		CO1	Understand the basic concepts of entrepreneur and his role in economy.	1	1	1
CO2	Efficient usage of entrepreneurial skills in decision making.	1	2	2	1	1
CO3	Knowledge about how to search new opportunities and scanning business environment	1	1	1	1	1
CO4	Knowledge about how to development business plan, identifying sources of finance and legal requirements for starting business.	1	1	1	1	1
	<b>Average</b>	1	1.25	1.25	1	1

**Course Contents**

**Unit I**

**Introduction:** The Entrepreneur; Theories of Entrepreneurship; Characteristics of successful entrepreneurs, myths of entrepreneurship; entrepreneurial mindset- creativity (steps to generate creative ideas, developing creativity) and innovation (types of innovation) **(7 Hours)**

**Unit II**

**Promotion of a Venture and Writing a business plan:** Opportunity Analysis; External Environment Analysis Economic, Social and Technological Analysis. Business plan- What is business plan, parts of a business plan. Writing a Business Plan. **(7 Hours)**

**Unit III**

**Entrepreneurship Support:** Entrepreneurial Development Programmes (EDP): EDP, Role of Government in Organizing EDPs. Institutions supporting small business enterprises: central level, state level, other agencies, industry associations. **(7 Hours)**

**Unit-IV**

**Practicals:**

- Presenting a business plan
- Project on Startup India or any other government policy on entrepreneurship
- Discussion on why Startup fails, role of MSME etc.
- Discussion on role of entrepreneur in economic growth
- Discussion on technology park
- Case study discussion on successful Indian entrepreneurs. **(7 Hours)**

**Suggested Readings: (All Latest editions)**

1. Charantimath - Entrepreneurship Development and Small Business Enterprise, Pearson Education.
2. Bamford C.E - Entrepreneurship: A Small Business Approach, McGraw Hill Education.
3. Hisrich et al. - Entrepreneurship, McGraw Hill Education
4. Balaraju, Theduri- Entrepreneurship Development: An Analytical Study, Akansha Publishing House.
5. David, Otis- A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.
6. Kaulgud, Aruna- Entrepreneurship Management, Vikas Publishing

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I) 111: Life Skills and Personality Development**

**L-2, T-0 ,Credits -2**

**Objective:** The Objectives of the Course are to develop Communication Skills, Social Etiquettes & Self-Management, to build Confidence & develop Team Spirit and all-round personality of students.

**Mapping the Course Outcomes with Programme Outcomes**

Detailed Course Outcomes		PO1	PO2	PO3	PO4	PO5
CO1	Ability to master non-verbal and verbal communication for improved interpersonal relationship	1	1	3	1	1
CO2	Proficiency in emotional Intelligence	1	1	3	1	1
CO3	Ability to learn effective time management techniques for increased productivity	1	1	1	1	1
CO4	Capability to adapt to stress	1	1	1	1	1
CO5	Learn techniques to handle criticism and rejection constructively	1	1	1	1	1
AVG		1	1	1.8	1	1

**Course Contents**

**Unit I: Introduction**

**Communication Basics:** Communication definition, process of communication, types of communication, verbal & nonverbal communication, barriers to effective communication, Effective listening & speaking. **(06 Hours)**

**Unit II: Team Spirit : Exercises**

**Team Task:** To inculcate a habit of research and serious study, students are to present in teams a comprehensive talk on pre-determined topic. Team tasks also include management games.

**GD Concepts:** The purpose of Group discussion is to prepare students to present their views in a limited time in effective manner and learn to portray their personality in accommodating manner and accept others' views. It will be an interactive lecture. Mock GDs: It prepares the student not only for the entry in the organization but also enhances the ability to handle situations where employees are not given enough time for the preparation of a formal meeting. It is a simulation of actual GD. **(06 Hours)**

**Unit III : Confidence and Personality : Exercises**

**Short video resume:** Students will prepare video resume and highlight a skill or experience to showcase themselves as perfect fit for an entry level position

**Debate:** To generate logical thought process and present views cogently the students are required to debate on a topical issue. The class is divided into teams with six students each. The team is to prepare for or against the topic. One member of the team is to present the views during the debate by their selection or he/she may be selected randomly by the faculty. **(06 Hours)**

## **Unit IV: Personality Development**

**Presentations:** Quickly organizing thoughts and presenting them is a need in many situations. The students would be asked to give presentations on current affairs. It is intended to develop general awareness on the current issues and talk about them. Also, they will learn how to express themselves verbally and nonverbally.

**One to One interview:** Students be subjected to interviews before an internal technical panel to develop confidence and interview handling skills. **(06 hours)**

### **Suggested Readings:**

1. Boove, C.L., Thill, J.V. & Chaturvedi, M. Business Communication Today, Pearson.
2. Master The Group Discussion & Personal Interview :Sheetal Desarda
3. Wiley's Examxpert: Acing WAT, Gds& Interviews For Iims
4. The Hard Truth About Soft Skills : Peggy Klaus
5. Steal The Show From Speeches To Job Interviews To Deal Closing Pitches: Michael Port

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)113: IT Applications in Business**

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

**Objective:** This is a basic paper for students to familiarize with computer and its applications in the relevant fields and exposes them to other related papers of IT.

**Mapping the Course Outcomes with Programme Outcomes**

Program level Outcomes		PO1	PO2	PO3	PO4	PO5
CO1	Explain the concepts of IT (Hardware, Software, Networking, Security, Web and applications).	1	1	3	2	1
CO2	Analyze the usage of IT product and services	2	2	2	2	2
CO3	Use internet web services and resource for learning and discovery	2	3	2	2	1
CO4	Explore the usage of tools of MS Word and Advanced Excel to solve business problems	2	2	1	3	2
CO5	Comprehend the role of databases in IT applications	3	3	2	3	2
AVG		2	2.2	2	2.4	1.6

**Course Contents**

**Unit 1**

**Basics of Information Technology:** Components of IT systems, Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Classification of Computers. **Computer Memory:** Types of Memory, Storage devices, Mass Storage Systems. Concept of Cloud Computing. **(8 Hours)**

**Unit II**

**Computer Software:** Types of Software. Application Software and their uses. Database concepts. Introduction to Operating System, Need, Functions and Types of Operating systems. Introduction to GUI. Compiler. Interpreter and Assembler, Types of Computer Languages. **(10 Hours)**

**Unit III**

**Desktop Components:** Introduction to Word Processor, Presentation Software. Advanced Excel: Introduction, features, applications and advanced functions of Excel, creating Tables. Graphs and charts, Table formatting, Worksheets Management, Sort and Filters tools, Subtotal, Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions. Analyze data with Pivot tables, create and manage scenarios and summaries. **(12 Hours)**

## **Unit IV**

**Computer Networks and IT applications:** Data communication concepts, types of communication media, Concepts of Computer Networks, Internet, Intranet. Extranet, Network topologies, Networking devices, OSI model. Internet Services.

**Information Technology and Society:** Application of information Technology in Railways, Airlines, Banking, Online Banking System, Insurance, Inventory Control, Financial systems, Hotel management, Education, entertainment and health, Security issues in information technology.

**(12 Hours)**

### **Suggested Readings: (All latest editions)**

1. c Leon, Introduction to Information Technology, Vikas Publishing House
2. Behl R., Information Technology for Management, McGraw Hill Education
3. Dhingra S and Tondon A, Introduction to Information Technology, Galgotia Publishing House.
4. Joseph A.Brady and Ellen F Monk, Problem Solving Cases in Microsoft and Excel, Thomson Learning
5. Tanenbaum, A. S, Computer Networks, Pearson Education.
6. Goyal, Anita, Computer Fundamentals, Pearson Education.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)115: IT Applications in Business- Lab**

**L-0, P-02,Credit-1**

This Lab would be based on the **course BBA-109: IT Applications in Business**

**Mapping the Course Outcomes with Programme Outcomes**

Detailed Course Outcomes		PO1	PO2	PO3	PO4	PO5
CO1	Explore the utility of applications provided by MS Office	1	2	1	2	1
CO2	Proficiency in MS Advanced Excel and Powerpoint	1	2	1	3	1
CO3	Effective and professional presentation and communication skills	1	2	3	1	1
CO4	Use Tables and Charts from Excel to create interactive and animated presentations	1	2	3	3	1
AVG		1.33	2	2	2.25	1

**1. Knowledge of all commands of using Windows to be taught.**

**2. Introduction to MS-Word:**

Introduction to Word Processing, it's Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc.

**3. Introduction to MS-Excel:**

Introduction to Electronic Spreadsheets, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions, Auto Sum, Copying Formula, Formatting Data Creating Tables, Graphs and charts, Creating Database, Sorting Data, Filtering etc. Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries.

**4. Introduction to MS PowerPoint:**

PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows,Formatting etc.



# **SEMESTER II**

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)-102 Business Mathematics**

**L-3, T-1 ,Credits -4**

**Objective:** This course aims at equipping student with a broad based knowledge of mathematics with emphasis on business applications.

**Mapping the Course Outcomes with Programme Outcomes**

<b>Detailed Course Outcomes</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	Ability to solve the problems of counting	2	3	2	2	1
CO2	Proficiency in solving the problems of Matrix Algebra	2	2	1	1	-
CO3	Ability to solve the problems of Differential calculus	2	1	1	1	-
CO4	Capability to solve the problems of Integral calculus	2	1	1	2	-
CO5	Analyzing business research problems	1	2	3	1	-
AVG		1.8	1.8	1.6	1.4	-

**Course Contents**

**Unit I**

**Principle of Counting:** Concept of Factorial, Principle of Counting, Mathematical Induction: Principle. Arithmetic Progression & Geometric Progression, Concepts of function.

**(14 Hours)**

**Unit II**

**Matrix Algebra:** Definition of a matrix, Types of Matrices, Equality of Matrices, Matrix Operations. Transpose of a matrix, Determinants, System of Linear equations, Cramer's rule, Inverse of a Matrix. Properties of the Inverse Solution to a System of Equations by:

(i) The Ad-joint Matrix Methods.

(ii) The Gaussian Elimination method, Rank of a Matrix, Rank of a System of Equations, the Echelon Matrix: Application of Matrices to Business Problems Input Output Analysis, Preparation of Depreciation Lapse Schedule, Leontief I/O Model. Permutation & Combination.

**(14 Hours)**

**Unit III**

**Differential Calculus:** Derivative of a Parametric Function, Logarithmic Differentiation Derivative of an Inverse Function, Optimization Using Calculus, Point of Inflexion Absolute and Local- Maxima and Minima, Optimization in case of Multi Variate Function. Lagrangian multipliers, Derivative as a Rate Measure. Applications in Business. Introduction to Mathematics of finance such as annuities.

**(14 Hours)**

**Unit IV**

**Integral Calculus:** Indefinite Integrals, Techniques of Integration, Definite Integrals, Business application, Consumer's or Producer's surplus, Learning Curve, Probability and Probability, Distribution. **(14 Hours)**

**Suggested Readings: (All latest editions)**

1. Trivedi, Business Mathematics, Pearson Education,
2. Bhardwaj. R.S.. Mathematics and Statistics for Business, Excel Books
3. Khan, Shadab.A Text Book of Business Mathematics, Anmol Publications,
4. Tuttle. Michael, D., Practical Business Math: An Applications Approach, Prentice Hall
5. Hazarika.P..A text book of Business Mathematics, S. Chand Publication
6. Budnick, Applied Mathematics for Business, McGraw Hill Education

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA (B&I) 104: Cost Accounting**

**L-3, T/P-1, Credits: 04**

**Objective:** The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

**Mapping the Course Outcomes with Programme Outcomes**

COs	Detailed Course Outcomes	Program Outcomes				
		PO1	PO2	PO3	PO4	PO5
CO1	Comprehensive understanding on objectives and scope of cost accounting in business	3	2	1	3	2
CO2	Explore cost control through various material controlling techniques	3	2	2	3	2
CO3	Evaluate the remuneration systems and incentive schemes to deal with labour cost	3	2	2	2	2
CO4	Examine overhead cost through overhead functional analysis	3	2	2	1	2
CO5	Prepare Cost sheet with computation of normal and abnormal profits/Loss	3	2	2	3	2
CO6	Prepare contract accounts using escalation clause	3	2	2	3	2
	<b>Average</b>	3	2	1.83	2.5	2

**Course Contents**

**Unit I**

Meaning and Scope of Cost Accounting: Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Difference between financial, cost and management accounting. Basic Cost concepts - Cost classification and elements of cost.

Materials Control: Meaning, Steps Involved, Materials and Inventory, Techniques of Material/Inventory Control (EOQ, FSND, ABC, Stock Levels, JIT, and VED), Valuation of Inventory (FIFO, LIFO, Weighted average); Practical examples of EOQ, stock levels, FIFO, LIFO.

**(14 Hours)**

**Unit II**

Labour Cost: Attendance and payroll procedures, overtime, idle time and incentives, direct and indirect labour, remuneration systems and incentive schemes (Halsey, Rowan, Taylor, Merrick, Bedaux, Emerson plans practical examples).

Overheads: Functional analysis - factory, administration, selling, distribution, research and development, fixed, variable, semi variable and step cost; Factory overheads, Administration

overheads and Selling and distribution overheads in brief.(Overhead rate, Machine rate, under & over absorption practical examples to be taught). **(14 Hours)**

### **Unit III**

Cost Sheet - Preparation of Cost Sheet (simple problems)Process Costing - Meaning and computation of normal profits, abnormal effectives and abnormal loss. **(14 Hours)**

### **Unit IV**

Contract Costing: Contract meaning, types, Job and Batch costing, preparation of contract accounts, escalation clause, calculation of work in progress, and accounting for material: accounting for plant used in a contract; contract profit and loss account,balance sheet.Operating costing (basic problem examples to be taught).

**(14 Hours)**

### **Suggested Readings: (All latest editions to be referred)**

1. Maheshwari, S. N. and Mittal, S. N., Cost Accounting—Theory and Problems,ShriMahavir Book Depot.
2. Arora, M.N., Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (Latest Edition), Cost Accounting, McGraw Hill Education.
4. Pandey, I.M., Management Accounting, Vikas Publishing House, Delhi.
5. Khan M.Y., Management Accounting, McGraw Hill Education.
6. P.C.Tulsian, Introduction to Cost Accounting, S.Chand, Delhi.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA (B&I): 106 Principles of Insurance**

**L-3 T/P-1, Credits:4**

**Objectives:** The main objective of this subject is to make the students familiar with Risk, Insurance, Insurance Contract and Types of Insurance

**Mapping the Course Outcomes with Programme Outcomes**

COs	Detailed Course Outcomes	Program Outcomes				
		PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	Comprehend different risks and their management	2	3	1	2	1
<b>CO2</b>	Explore the relevance of Insurance to the emerging Socio-Economic needs of the society	1	1	1	3	1
<b>CO3</b>	Analyze different types of Insurance contracts	2	1	1	1	1
<b>CO4</b>	Classify types of Insurance	3	1	1	1	1
<b>CO5</b>	Understand the concept of utmost good faith, Indemnity and Insurable Interest Insurance	3	1	1	1	2
	<b>Average</b>	2.2	1.4	1	1.6	1.2

**Course Contents**

**Unit I**

Concept of Risk: Types of Risk, Risk Management Transfer and Pooling of Risks, Concept of Insurable Risk. **(8 Hours)**

**Unit II**

Concept of Insurance: Relevance of Insurance to the Emerging Socio-Economic Needs of all the Sections of Society including Industrial Sector, Types of Insurance Organizations, Insurance Business, Intermediaries in Insurance Business. **(10 Hours)**

**Unit III**

Formation of Insurance Contract: Life, Fire, Marine and Motor Insurance Contracts, Principles of Insurance: Utmost Good Faith, Indemnity, Insurable Interest. **(12 Hours)**

**Unit IV**

Classification of Insurance: Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits. **(12 Hours)**

**Suggested Readings: (All latest editions to be referred)**

1. Murthy. A. Principles and Practices of Insurance, Margham Publications.

2. William, F. Gephart , Principles of Insurance, Macmillan Publication.
3. Gulati, Neelam C. Banking and Insurance: Principles and Practices, Excel Books.
4. Rastogi, Sachin. , Insurance Law And Principles, Lexis Nexis India.
5. Murthy, K S N and Sara, K V S. , Modern Law of Insurance, Lexis Nexis India.
6. Mathew, M.J., Insurance Principles & Practices, Neha Publishers & Distributors.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I) 108: Business Environment**

**L-3, T-0, Credits: 03**

**Objective:** To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions and how the Indian Economy is influencing the business environment in India context.

**Mapping the Course Outcomes with Programme Outcomes**

Program level Outcomes		PO1	PO2	PO3	PO4	PO5
CO1	Explore the Business Environment and its relevance	3	2	3	2	2
CO2	Comprehend the structure of Indian Economy	3	2	3	2	2
CO3	Analyse the planning system and economic development in India	3	2	3	2	3
CO4	Examine the concept of Macro Economics and determination of National Income	3	2	3	2	3
CO5	Explore the Macro Economic framework	3	3	3	2	3
AVG		3	2.2	3	2	2

**Course Contents**

**Unit 1**

**An Overview of Business Environment:** Type of Environment-Internal, External, Micro and Macro Environment, Socio-cultural environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Process and Limitations of Environmental Analysis.

**(14 Hours)**

**Unit II**

**Planning and Economic Development and Problem's in Indian Economy:** Economic Problems: Magnitude, Causes, effects, and Unemployment, Concentration of Economic Power, Low Capital Formation and Industrial measurement tool, Poverty, Inequality, Sickness.

**Ease of doing business reforms like Startup India, Swachh Bharat Abhiyan.**

**(14 Hours)**

**Unit III**

**Concepts of Macro Economics and National Income Determination: Definitions, Importance,** Limitations of Macro-Economics, Macro-Economic Variables, circular flow in 2,3,4 sector and multiplier in 2,3,4 sector.

**National Income:** Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

**Macro-Economic Framework:** Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between saving and Consumption, Investment function.

**(14 Hours)**



#### **Unit IV**

Economic Environment: Nature of Economic Environment, Economic, Monetary and Fiscal Policies. FEMA, FDI, WTO, GATT, **Occupational structure and contribution of various sectors in GDP of the country.** **(14 Hours)**

#### **Suggested Readings: (All latest editions)**

1. Paul J., Business Environment, McGraw Hill Education.
2. Cherunilam, Francis, Business Environment - Text and Cases, Himalaya Publishing House.
3. Dhingra, I C., Indian Economy, Sultan Chand & Son.
4. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House.
5. Gupta C. B, Business Environment, Sultan Chand.
6. Dwivedi, D. N. Macro Economics, McGraw Hill Education.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)110: Business Communication**

**L-2, T-0, Credits: 02**

**Objective:** To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

**Mapping the Course Outcomes with Programme Outcomes**

COs	Detailed Course Outcomes	Program Outcomes				
		PO1	PO2	PO3	PO4	PO5
CO1	The students will have a broad and coherent knowledge of business communication concepts and understand its relevance in every type of organisation & at every managerial level.	2	3	3	3	3
CO2	The students will be able to face and meet the challenges of the corporate world more effectively and efficiently and also understand corporate multi-cultural environment and learn how to communicate in a team	2	3	3	3	3
CO3	The students will learn to enhance their skills in written Communication as well as oral communication and also get a glimpse of global communication	2	3	3	3	2
CO4	The student will imbibe the social and cultural roots of business and develop Ability to communicate efficiently and effectively in a multi-cultural environment. They will also understand other ethical & legal issues related to Communication	2	3	3	3	3
<b>AVG</b>		2	3	3	3	2.75

**Course Contents**

**Unit I**

**Fundamental of Communication:** Meaning and significance of communication, Process of Communication, Principles of Effective Business Communication, 7Cs; How to Improve Command over Spoken and Written English, Effective Listening. **(8 Hours)**

**Unit II**

**Communicating in a Multicultural World:** Idea of a global world, Impact of globalization on organizational and multicultural communication, understanding culture for global communication; Etic and Emic approaches to culture, The Cross Cultural Dimensions of Business Communication,

Technology and Communication, Ethical & Legal Issues in Business Communication, overcoming cross cultural communication barriers. **(10 Hours)**

### **Unit III**

Business letter writing and Presentation Tools: Business letters- Need, Functions and Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters and Complaints; Employment related letters Interview Letters, Promotion. Letters, Resignation Letters, **(12 Hours)**

### **Unit IV**

**Departmental Communication:** Barriers of Communication, Meaning, Need and Types, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Minutes of the meeting. Project and Report writing, how to make a Presentation, Presentation Tools, Guidelines for Effective Presentation. **(12 Hours)**

### **Suggested Readings: (All latest editions)**

1. Lesikar. Business Communication: Making Connections in a Digital World. McGraw Hill Education.
2. Boove, C.L., Thill, J.V. & Chaturvedi, M. Business Communication Today, Pearson.
3. Krizan et al. Effective Business Communication, Cengage Learning.
4. Scot, O. Contemporary Business Communication, Biztantra, New Delhi.
5. Chaney & Martin. Intercultural Business Communication, Pearson Education
6. Penrose et al. Business Communication for Managers, Cengage Learning.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)112: Indian Knowledge Management**

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

**Objective:** To create awareness amongst the youths about the rich culture of the country by understanding the scientific value of the traditional knowledge of India; promote spiritual knowledge and wisdom in students, thereby shaping their personality and inculcating leadership skills. This course shall enable students to get a holistic insight into the understanding the working of nature and life.

**Mapping the Course Outcomes with Programme Outcomes**

COs	Detailed Course Outcomes	Program Outcomes				
		PO1	PO2	PO3	PO4	PO5
CO1	Students will be able to understand the context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition.	1	1	2	2	3
CO2	Students will be able to understand the knowledge, skills and values in ancient Indian system	1	2	2	2	3
CO3	Students will be able to analyze the enriched scientific Indian heritage	1	2	3	3	2
CO4	Students will be able to explore the contribution from Ancient Indian system; tradition to modern science and Commerce	1	2	3	3	3
<b>AVG</b>		1	1.75	2.5	2.5	2.75

**Course Contents**

**Unit I: Overview of Indian Knowledge:**

Philosophy: The Vedic Tradition, Upanishad and Classical Indian Darshanas, Indian Culture & Civilization –Different stages in the evolution of Indian Culture, Distinctive features of Indian culture, Components of Culture and Indian Music and Dance

**(09 Hours)**

**Unit II: Integrating Indian Knowledge System into Commerce:**

Introduction to Arthashastra by Kautilya, Traditional Knowledge Digital Library (TKDL), Geographical Indications of Goods.

**(9 Hours)**

**Unit III :Spirituality:**

Spirituality vis-à-vis religion, Concept of Maya(Illusion) – Advaita Vedanta, Meaning, scope and implications at work, Concept of Dharma: varna ashram dharma, svadharma, Concept of karma – meaning and importance to managers, corporate karma. Concept of Vasudhaiva Kutumbakam

**(9 Hours)**

**Unit IV: Spirituality, Science, Engineering and Technology in IKS:**

Mathematics, Astronomy, Engineering and Technology: Metals and Metalworking, Town Planning, Architectural Engineering: Vastu Shastra and Shilpa Shastra **(9 Hours)**

**Suggestive Readings:**

1. Textbook on IKS by Prof. B Mahadevan, IIM Bengaluru
2. Kapur K and Singh A.K (Eds) 2005). Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla.
3. The Cultural Heritage of India. Vol.I. Kolkata:Ramakrishna Mission Publication, 1972.
4. Nair, Shantha N. Echoes of Ancient Indian Wisdom. New Delhi: Hindology Books, 2008.
5. Dr. R. C. Majumdar, H. C. Raychaudhuri and KalikinkarDatta: An Advanced History of India (Second Edition) Macmillan & Co., Limited, London, 1953.
6. Rao, N. 1970. The Four Values in Indian Philosophy and Culture. Mysore: University of Mysore.
7. Ethics, Indian Ethos and Management, S. Balachandran and others, Shroff Publishers andDistributors Pvt. Ltd.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)114: E-Commerce**

**L-3, T-0, Credits: 03**

**Objectives:** The course imparts understanding of the concepts and various application issues of e-commerce like Internet infrastructure, security over internet, payment systems and various online strategies for e-commerce.

**Mapping the Course Outcomes with Programme Outcomes**

Program level Outcomes		PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	Examine strengths and weaknesses of digital profiles of business organizations	1	2	2	3	1
<b>CO2</b>	Explore ways to enhance online visibility of business	1	2	2	3	2
<b>CO3</b>	Analyze challenges of security, privacy and legal jurisdictions in e-commerce	2	3	3	3	2
<b>CO4</b>	Examine the barriers to successful online positioning of businesses	2	3	3	3	2
<b>AVG</b>		1.5	2.5	2.5	3	1.75

**Course Contents**

**Unit 1**

**Introduction to E-Commerce:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Electronic Commerce, Types of Electronic Commerce, Electronic Commerce Models, Challenges and Barriers in E-Commerce environment; E-Commerce in India: Transition to E-commerce in India, Indian readiness for E-commerce, E-Transition challenges for Indian corporate. **(8 Hours)**

**Unit II**

**HTML:** Elements. Tags and basic structure of HTML files, Basic and advanced text formatting, multimedia components in HTML documents, designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls. **(10 Hours)**

**Unit III**

**Electronic Payment System:** Digital Payment Requirements, Electronic Payment System, Types of Electronic Payment Systems, Concept of e-Money, Infrastructure Issues and Risks in EPS, Electronic Fund Transfer.

**Security Issues in E-Commerce:** Need and concepts, Electronic Commerce security environment, security threats in E-Commerce environment, Basics of Encryption and Decryption. **(12 Hours)**

## **Unit IV**

**E-commerce Applications:** E-commerce applications in various industries, Emerging Trends in E- Commerce, Mobile Commerce; Economic, Technological and Social Considerations, Regulatory and Ethical considerations in E-Commerce. **(12Hours)**

### **Suggested Readings: (All latest editions)**

1. Elias M. Awad, Electronic Commerce - From Vision to Fulfillment, PHI Learning.
2. Joseph, P.T. and Si., E-Commerce An Indian Perspective, PHI Learning.
3. Efraim Turban, David King, Dennis Viehland, Jae Lee: Electronic Commerce A Managerial Perspective, 4th Edition, Pearson Education.
4. Bharat Bhaskar, Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey, E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, Electronic Commerce, Cengage Learning.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION-BANKING & INSURANCE**  
**BBA(B&I)114: E-Commerce Lab**

**L-0, P-2, Credit: 01**

**Objective:**

Lab would be based on the Paper BBA-108: E-Commerce and will cover the following: Creating Web pages using HTML Tags, Elements, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls and other relevant things.

**Mapping the Course Outcomes with the given Programme Outcomes**

Program level Outcomes		PO1	PO2	PO3	PO4	PO5
CO1	Design, develop and maintain a basic website	1	1	1	2	1
CO2	Create static HTML web pages	1	1	1	2	1
CO3	Formulate controls for developing web sites	1	2	2	2	2
CO4	Demonstrate basic animation using HTML	1	2	1	2	2
AVG		1	1.5	1.25	2	1.5