

VIDYASAGAR UNIVERSITY

Midnapore, West Bengal



PROPOSED CURRICULUM&SYLLABUS (DRAFT) OF

**BACHELOR OF BUSINESS ADMINISTRATION-BBA
(HONOURS)**

4-YEAR UNDERGRADUATE PROGRAMME

(w.e.f. Academic Year 2023-2024)

Based on

**Curriculum & Credit Framework for Undergraduate Programmes
(CCFUP), 2023& NEP, 2020**

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

VIDYASAGAR UNIVERSITY
BACHELOR OF BUSINESS ADMINISTRATION- BBA (HONOURS)
(under CCFUP, 2023)

Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks			
								CA	ESE	TOTAL	
BBA (Hons.)	2 nd	III	SEMESTER-III								
			Major-3	BBAHMJ03	T: Financial Accounting	4	3-1-0	15	60	75	
			Major-4	BBAHMJ04	T: Legal Aspects of Business	4	3-1-0	15	60	75	
			SEC	BBASEC03	P: Personality and Soft Skills Development	3	0-0-3	10	40	50	
			AEC	AEC03	English Communication -II	2	2-0-0	10	40	50	
			MDC	MDC03	Multidisciplinary Course -3 : Business Environment	3	3-0-0	10	40	50	
		Minor-1	BBAMIN03	T: Research Methodology	4	3-1-0	15	60	75		
Semester-III Total						20				375	

MJ = Major, MI = Minor Course, SEC = Skill Enhancement Course, AEC = Ability Enhancement Course, MDC = Multidisciplinary Course; CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical, MIL = Modern Indian Language,

MAJOR

MAJOR-3 FINANCIAL ACCOUNTING

Full Marks: 75

Credits 04

Full Hours: 40 Hours

Course Objective:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. After completing this course, you will have a solid understanding of accounting in today's world. Students also will be able to conduct financial statement analysis for taking financial decision. This course will also make students understand how to interpret the business implications of financial statement information.

Course Contents:

Unit – I - Meaning and Scope of Accounting - Need, development, and definition of accounting; Objectives of accounting, Bookkeeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Qualitative characteristics of accounting information, Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle; **Accounting Concepts and Conventions**– Consistency principle, Materiality, Cost principle, Full disclosure principle, Going concern principle, Matching principle, Conservatism principle, Accrual principle, Revenue recognition principle, Economic entity principle, Time period principle; Types Of Accounts - Personal Accounts, Real Accounts, Nominal Accounts; **GAAP** – Meaning, Importance, History, Principles of GAAP **(6 Hours)**

Unit – II – Recording of Accounting Transactions – Concept of golden rule of accounts, Rules of debit and credit, Journal entries, Purpose of a Journal Entry, What to Include in a Journal Entry, Types of Journal Entries, Types of Journal; **Ledger posting** - Process of Ledger Posting, Importance of Ledger, Balancing of Ledger, Features of Ledgers, **Trial balance** - Trial Balance Rules, Why is the Trial Balance Prepared, Features of Trial Balance, Errors not detected by trial balance. **(14 Hours)**

Unit – III – Depreciation and Provision; Concept of Depreciation - Causes of Depreciation, Characteristics of Depreciation, Objective and Necessity for Providing Depreciation; **Methods of Charging Depreciation** : Straight line method or Fixed Instalment Method, Reducing Balance Method or Written Down Value Method; **Provision and reserve** – concept of provision and reserve, Difference between provision and reserve, Purpose of provision and reserve, Treatment of provision and reserves, different types of provisions, Difference Between Capital Reserve and Revenue Reserve, Advantages and Disadvantages of Provision and reserve, Similarities between Provision and Reserve; Preparation of provision and doubtful debt account. **(6 Hours)**

Unit – IV – Bank Reconciliation Statement – Meaning of bank reconciliation statement, Importance of Bank Reconciliation Statement, purpose of a bank reconciliation statement, method to prepare a bank reconciliation statement, Benefits of Bank Reconciliation Statement, causes of discrepancies between the bank statement and the company's records. **(4 Hours)**

Unit – V – Final Account - Objectives of Final Account preparation, Components in Final Account and their importance, Difference Between Profit and Loss & Profit and Loss Appropriation Account, Manufacturing account; trading account; profit and loss account; balance sheet; adjustment entries in Final Accounts. **(10 Hours)**

Suggested Readings:

1. Hanif, M., & Mukherjee, A. (2002). *Modern accountancy* (Vol. II, 2nd ed.). McGraw-Hill Education (India) Pvt Limited.
2. Basu, S., & Das, A. (2012). **Practice in accountancy (Vol. 1) **. Rabindra Library.
3. Chatterjee, P. (2024). **Financial accounting**. Himalaya Publishing House
4. Gupta, A. (2008). *Financial Accounting for Management: An Analytical Perspective*. India: Pearson Education.
5. S N Maheshwari, S K Maheshwari and S N Maheshwari *Problems & Solutions in Advanced Accountancy Volume I, 6th Edition*. (2009). India: Vikas Publishing House Pvt Limited.
6. Ramachandran, N., & Kakani, R. K. (2008). *Financial accounting for management*. Tata McGraw-Hill.

MAJOR-4
LEGAL ASPECTS OF BUSINESS

Full Marks: 75

Credits 04

Full Hours: 40

Course Objective:

To introduce the students to the basics of business laws and its importance, to make the students understand how regulations can affect businesses. Students can learn how to draft contracts, manage business transactions, and handle commercial litigation. Understanding law can potentially offer students an edge in the corporate world. Knowledge of law can aid the students to make better business decisions.

Course Contents:

Unit-I: Introduction of Business Laws: What is Law, Why do we need Law, Various sources of Law, Essential Legal Terms, Civil Law, Criminal Law, The impact of law on society & business, Entry of Business Law into commercial dealings. **(5 Hours)**

Unit-II: Indian Contract Act, 1872: Essential Elements of a Valid Contract, Offer, Acceptance, Consideration, Capacity, Free Consent. **Classification of Contract:** General, Special, Void, Voidable, Contingent contract, Quasi Contract. **Performance of Contract:** Discharge of Contract, Remedies for breach of Contract. **(10 Hours)**

Unit-III: Sale of Goods Act, 1930: Law involved in the sale of goods, nature of the contract of sale, conditions of sale, guarantee & warranty, **Transfer of Ownership:** Performance of a contract of sale, rights of the unpaid seller. **Negotiable Instruments:** The legalities involved in Negotiable Instruments, Parties in Negotiable Instruments, Promissory Notes, Cheque. **(10 Hours)**

Unit-IV: Law of Consumer Protection, 1986: Object of the Act, Extent and Coverage of the Act, Rights of Consumer, Complaints, Penalties, Restrictive Trade Practice, Unfair Trade Practice, Defect, Deficiency, District Forum, State and National Commission, Relief for the consumer. **(5 Hours)**

Unit-V: Law of Partnership, 1932: Definition and Characteristics of Partnership, Registration of a Partnership Firm, Effects of Non-Registration of a Firm, Different Types of Partners, Minor as a Partner, Rights, Duties, and Liabilities of Partners, Dissolution of a Partnership Firm, LLP. **(5 Hours)**

Unit-VI: Information Technology Act, 2000: Cyber Laws, Objectives and Scope of the Act, Digital Signature, Electronic Governance, Secure electronic records and secure Digital signature, Duties of Subscribers, Penalties and Adjudication, Penalty for Offences. **(5 Hours)**

Suggested Readings:

1. Agarwal, R. (2022). *Taxmann's Mercantile & Commercial Laws (1st Ed.)*. Taxmann Publications Private Limited
2. Kuchhal, M.C. (2012). *Mercantile Law (8th Ed.)*. Vikas Publishing House
3. Kapoor, N. D. (2018). *Elements of Mercantile (Classic Ed.)*. Sultan Chand & Sons (P) Ltd.
4. Varshney, G.K. (2023). *Business Law (1st Ed.)*. Sahitya Bhawan Publications
5. Pathak, A. (2013). *Legal Aspects of Business (8th Ed.)*. McGraw Hill
6. Nabi, M.K. (2023). *Taxmann's Legal Aspects of Business (2nd Ed.)*. Taxmann Publications Private Limited

MINOR

MINOR-3 RESEARCH METHODOLOGY

Full Marks: 75

Credits 04

Full Hours: 40

Course Objectives:

The course aims to develop in the students a research orientation which they are expected to possess when they enter the industry as practitioners. The main objective of this course is to introduce the basic components in research design and also the basic concepts of research methodology. This course addresses the issues inherent in selecting a research problem and discuss the techniques and tools to be employed in completing a research project. This will also enable the students to undertake report writing and framing research proposals.

Course Contents:

Unit I: Introduction -Research & Research Methodology, Quantitative and Quantitative Methods, Types of Research; Process of Research; Research Design-Exploratory, Descriptive, Causal; Formulation of the research problem-defining the research problem, selection of the problem. **(5 hours)**

Unit II: Data- Types, Sources of Primary and Secondary Data, Advantages and Disadvantages of Primary and Secondary data. data processing, editing, coding. Data Collection-Methods of collecting Primary Data-Observation, Interview, focus groups, Questionnaire, Schedule; Difference between questionnaires and schedule, Guidelines for constructing questionnaire/ schedule; Some other methods of data collection; Collection of secondary data, documentation sources, case studies. **(7 hours)**

Unit III: Measurement and Scaling: Meaning, types of scales, classification of scales, criteria for good measurement; Types of Scaling Techniques-Rating scale, Ranking scale, Arbitrary scales, Differential scale, Liker scale, Semantic scale; Sources of error in measurement, test of validity, reliability and practicality. **(6 hours)**

Unit IV: Sampling – Steps in sample design; Characteristics of a good sample design, need for sampling; Probability Sampling- Simple random sampling, Systematic sampling, Stratified sampling, Cluster sampling; Non-Probability Sampling-Convenience sampling, Purposive sampling, Quota sampling, Snowball sampling. **(6 hours)**

Unit V: Data Analysis- Presentation of Research Data, Frequency Distributions, Bar Charts, Histograms, Pareto Charts; Statistical Tools of Data Analysis - Mean, Median, Mode, Measures of Dispersion, Correlation, Regression, Qualitative Tools of DataAnalysis – Ethnography, Grounded theory, Case Study. **(8 hours)**

Unit VI: Report Writing: Significance of report writing, different steps in writing reports, layout of a research report, types of reports, mechanics of writing a research report, precautions for writing research reports. Research Proposal-purpose, importance and structure. **(8 hours)**

Suggested Readings:

1. Taylor, B., Sinha, G., Ghoshal, T. (2009). Research Methodology: A Guide for Researcher in Management and Social Sciences. India: PHI Learning Private Limited.
2. Kothari, C. R. (2019). Research Methodology: Methods and Techniques. India: New Age Publishers

Pvt Limited.

3. Trochim, W. M. K., Donnelly, J. P. (2008). The Research Methods Knowledge Base. Germany: Cengage Learning.
4. Sadhu, A. N., & Singh, A. (2017). "Research methodology for social sciences". Sterling.
5. Munot, M. V., & Bairagi, V. (2019). Research methodology: A practical and scientific approach. CRC Press.
6. Panneerselvam, R. (2014). Research methodology. PHI Learning.

SKILL ENHANCEMENT COURSE (SEC)

SEC-3 PERSONALITY AND SOFT SKILLS DEVELOPMENT (PRACTICAL)

Full Marks: 50

Credits: 03

Full Hours: 30

Course Objectives:

The objective of this course is to equip students with essential soft skills and professional competencies required for success in various personal and career contexts. Also, it is expected to increase self-awareness, improve holistic well-being, and cultivate personal growth for maximum job readiness.

Course Contents:

Unit I: Introduction to Soft Skills: Meaning, type and scope of Soft Skills. Soft skill Vs Hard Skills. Understanding Soft Skills and their importance in personal and professional life, Exploring the role of soft skill in career prospects. Business Etiquette: An integral part of soft skills; Grooming, meeting and dressing etiquette, telephonic mannerism, table manners and punctuality. **(5 hours)**

Unit II: Different forms of Soft Skills: Public Speaking: Overcoming stage fright, structuring speeches, and engaging an audience, Presentation Skills: Designing visually appealing slides, delivering impactful presentations, Storytelling: Using narratives to convey messages and ideas effectively, Non-verbal Communication: Body language, facial expressions, and gestures. **(5 hours)**

Unit III: Introduction to Personality Development: Definition of Personality, Importance of Personality in Life, Types of Personality, Self-Awareness -Identifying Personal Values and Beliefs, Strengths and Weaknesses Analysis, Reflection Techniques – Journaling and mindfulness practices. **(5 hours)**

Unit IV: Emotional Intelligence and Self-Confidence: Understanding Emotional Intelligence: Managing emotions, empathy and its role in relationships, and self-regulation. Developing Self-Confidence: Overcoming self-doubt, positive self-talk, and body language. **(5 hours)**

Unit V: Time and Stress Management: Time Management: Goal setting, prioritization, and effective time utilization, Techniques to handle stress and maintain emotional well-being. Adaptability and Resilience: Dealing with change and challenges effectively. Positive Attitude: Cultivating optimism and a growth mindset. Overcoming negative thinking. **(5 hours)**

Unit VI: Interpersonal Skills: Teamwork and Collaboration: Effective participation in teams, conflict resolution, and cooperation. Networking Skills: Building and maintaining professional relationships; Sensitivity to cultural differences and effective communication, Transactional Analysis. **(5 hours)**

Practical Exercise: Personal Development Plan Submission.

Suggested Readings:

1. Meena, K., & Ayothi, V. (2013). *A book on development of soft skills (Soft skills: A road map to success)*. P.R. Publishers & Distributors.
2. Dorch, P. (2013). *What are soft skills?* New York, NY: Execu Dress Publisher.

3. Kamin, M. (2013). *Soft skills revolution: A guide for connecting with compassion for trainers, teams, and leaders*. Washington, DC: Pfeiffer & Company.
4. Klaus, P., Rohman, J., & Hamaker, M. (2007). *The hard truth about soft skills*. London, UK: HarperCollins E-books.
5. Petes, S. J., & Francis. (2011). *Soft skills and professional communication*. New Delhi, India: Tata McGraw-Hill Education.
6. Stein, S. J., & Book, H. E. (2006). *The EQ edge: Emotional intelligence and your success*. Canada: Wiley & Sons.

ABILITY ENHANCEMENT COURSE (AEC)

AEC -3 ENGLISH COMMUNICATION II

Full Marks: 50

Credits 02

Full Hours: 20

Course Objectives:

The course seeks to enable the learners, improve fluency in different communicative contexts in addition to enable the learners to attain a high level of confidence to achieve professional success. It shall also help them to understand the needs and concerns of others, which can help build stronger relationships and address issues more effectively. The learners shall develop skills, knowledge and judgment around human communication that facilitate their ability to work collaboratively with others. It shall also familiarize the students with different styles of written communication.

Course Contents:

Unit I: Business Communication - Emergence of Communication as a key concept in the Corporate and Global world, Types of Communication Style-Assertive communication, Aggressive communication, Passive communication & Passive-aggressive communication, 7 Cs of Effective Communication, Organizational Communication, Channel & Media. **(3 hours)**

Unit II: Verbal and Non- Verbal Communication - Speaking style and their purpose, Pronunciation: appropriate stress, intonation, clarity, Impromptu Speech, Debate, Public Speaking, Quiz, Group Discussion, Mock Interview, Body Language, Individual Presentation, Group Presentation, Business Etiquettes. **(4 hours)**

Unit III: Listening - Understanding spoken speech, Encoding and Decoding, interpreting information over spoken language, listening to understand information and responding to questions asked, Factors Affecting Active Listening. **(3 hours)**

Unit IV: Reading - Pronunciation, Comprehension of assigned texts, Vocabulary building, Different forms of reading, Reading fiction, non-fiction, academic texts, newspapers, journals. **(4 hours)**

Unit V: Writing - Appropriate usage of punctuation- commas, semi-colon, hyphen, apostrophe, etc., Report writing, Business letters and Memo Formats, Invitation Letters - Accepting & Declining Invitations, Good News, Bad News and Persuasive messages, Minutes of Meeting, Case Study. **(6 hours)**

Suggested Readings: -

1. Bandyopadhyay D & Krishnan M (2018), *Connect: Course in Communicative English*, Cambridge University Press
2. Mishra R and Rao R (2019), *A Textbook of English and Communication Skills*, Macmillan
3. Raman M & Singh P (2022), *Business Communication*, Oxford University Press
4. Kaul A (2005), *The Effective Presentation: Talk your way to success*, Sage Publication
5. Konaru A (2018), *Professional Communication*, Tata McGraw-Hill

MULTIDISCIPLINARY COURSE (MDC)

MDC-3 BUSINESS ENVIRONMENT

Full Marks: 50

Credits 03

Full Hours: 30

Course Objectives

The course aims to familiarize students with the concept and significance of the business environment, highlighting its impact on organizational operations. It will involve an analysis of both internal and external factors, including micro and macro environments that influence business performance and strategy. Students will explore various types of environments—economic, political, technological, and social—and their effects on decision-making processes. Ultimately, the course will develop the ability to assess how changes in the business environment can create both opportunities and challenges for organizations.

Course Contents:

UNIT I: Introduction to Business Environment: Concept, Factors affecting environment to the business, Different Environmental issues impacting Business, Internal and external environment, Micro environment, Macro environment. Types of Business Environment. **(6 Hours)**

UNIT II: Economic Environment: Nature of economy, structure of the economy, economic policies, economic conditions. **(4 Hours)**

UNIT III: Political Environment: Economic roles of the government, government and legal environment, economic roles of government of India. **(5 Hours)**

UNIT IV: Technological Environment: Concept and significance of technological environment, regulation of foreign investment and collaboration. **(4 Hours)**

UNIT V: Social Environment: Business and society, business and culture, language, culture and organizational behaviour, other social/cultural factors, social responsibility of business. **(5 Hours)**

UNIT VI: Legal Environment: Three political institutions: Legislature, Executive and Judiciary. Foreign Exchange Management Act (FEMA), Factors facilitating and impeding globalization in India. **(6 Hours)**

Suggested Readings:

1. Aswathappa, K. (2016). *Essentials of business environment: Text, cases and exercises* (13th rev. ed.). Himalaya Publishing House.
2. Cherunilam, F. (2011). *Business environment: Text and cases* (20th ed.). Himalaya Publishing House Pvt. Ltd.
3. Paul, J. (2018). *Business environment: Text and cases* (4th rev. ed.). McGraw Hill Education (India) Private Limited.
4. Ramachandara, A., & Ravi. (2017). *Business environment*. Himalaya Publishing House Pvt. Ltd.
5. Sheikh, S., & Sahu, J. (2020). *Business environment*. Pearson.
6. Upadhyaya, (2010). *Business environment*. Asian Books Pvt. Ltd., New Delhi.