

**CHOICE BASED CREDIT SYSTEM**  
**BA Group II: Elective Courses**  
**BUSINESS MANAGEMENT**

One elective to be selected by the students of BA – Business Management during I to III Semesters.

Course IV is an Open Elective to be selected by other students.

| <b>Semester/<br/>Paper</b>                                                                               | <b>Examination</b> | <b>Int. Assmnt<br/>marks</b> | <b>Total<br/>marks</b> | <b>Credits</b> | <b>Teaching<br/>work load</b> |
|----------------------------------------------------------------------------------------------------------|--------------------|------------------------------|------------------------|----------------|-------------------------------|
| Elective Course – I<br><b>BASBMCE 131: Basic<br/>Accounting</b>                                          | 40                 | 10                           | 50                     | 1              | 2hrs.                         |
| Elective Course – II<br><b>BASBMCE 181:<br/>Personality<br/>Development and<br/>Communication Skills</b> | 40                 | 10                           | 50                     | 1              | 2hrs                          |
| Elective Course – III<br><b>BASBMCE 231:<br/>Personal Tax Planning</b>                                   | 40                 | 10                           | 50                     | 1              | 2hrs                          |
| Elective Course – IV<br><b>BASBMOE 281: Retail<br/>Management</b>                                        | 40                 | 10                           | 50                     | 1              | 2hrs                          |

**ELECTIVE Courses:**

**Scheme of Examination**

Max marks 40

Duration: 2 hrs

Int. assessment 10

**Section- A**

Answer all questions.1 mark for each question

5 X 1 = 5

**Section- B**

Answer any 3 questions out of 5.Each question carries 5 marks

5X 3 =15

**Section –C**

Answer any 2 out of 3 questions. Each question carries 10 marks

10 X2 =20

## **Elective Course I: BASBMCE 131: BASIC ACCOUNTANCY**

Objective: To make students understand the basics of accounting and help them to work out simple problems relating to the preliminary aspects of accounting.

6 Hrs

### Course contents

#### Unit I

Book keeping - meaning, Accounting - meaning, objectives; Book keeping Vs. accounting, basic accounting terms including entity transactions, assets, liabilities, capital, sales, expenses, profit, Loss, debtors, creditors bad debts: accounting concepts.

8 Hrs

#### Unit II

Double entry system, meaning, classification of accounts, rules of debit and credit

5 Hrs

#### Unit III

Journal, meaning, Ledger, meaning, subsidiary books, Cash book, meaning, types

5 Hrs

- Emphasis should be on making students work out simple problems

#### References

1. M.C Shukla, Grewal TS Advanced accounting
2. Jain & Narang “
3. B S Raman “

## **Elective Course II: BASBMCE 181: Personality Development & Communication Skills**

Objective: The objective of the course is bring about personality development with regard to the different behavioral dimensions that have far reaching significance in the direction of organizational effectiveness.

Course Contents:

### **Unit I**

Techniques in Personality development a) Self-confidence b) Mnemonics c) Goal setting d) Time Management and effective planning (6 hours)

### **Unit II**

Written communication: Basics of Letter writing, Resume writing. (8 hours)

### **Unit III**

Communication skills and Personality Development a) Intra personal communication and Body Language b) Inter personal Communication and Relationships c) Leadership Skills d) Team Building and public speaking (10 hours)

# Case studies, demonstrations, discussions are to be part of the teaching-learning process

# Students must be exposed to psychometric tests and self-improvement techniques covering managerial communication, group dynamics, environment, self enhancement skills

# One practical oriented question for 10 marks is compulsory

### **References**

1. Towards personal excellence Seema Sanghi, response books, New Delhi
2. Astrid French: Interpersonal skills. Sterling Ltd, New Delhi
- 3 Robert Keller: Managing teams, Robert Keller Dorling Kindersley books
4. Uday Pareek: Implementing change in organization, Oxford & IBH
5. Terry O'brien : Perfect CV, Rupa publications, New Delhi
6. Bert Decker: Art of communication, Viva books Pvt Ltd, New Delhi
7. Rob young: Successful interviewing & recruitment, Koran page, New Delhi

### **Elective Course III: BASBMCE 231: PERSONAL TAX PLANNING**

Objective: The objective of this course is to acquaint the students with the tax structure for individuals and also to get familiarized with GST

Course Contents:

#### **Unit I**

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

(8 hours)

#### **Unit II**

Computation of Income under the head Salary, Deduction U/s 80 C, 80 CCC, 80 CCD, 80 D, 80 C, Sec. 24, 80 G simple problems only

(12 hours)

#### **Unit III**

GST. Meaning, types, registration under GST

(4 hours)

Text Books:

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.)
3. Gaur & Narang, Income Tax Law & practice, Kalyani publications

References: /Supporting Material: 1. Finance Act for the relevant assessment year. 2. CBDT Circulations.

## **Elective Course IV: BASBMOE 281: RETAIL MANAGEMENT**

Objective: The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector

### **Course Contents**

#### **Unit I:**

Introduction to Retailing, Definition, Characteristics, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry. (10 hrs)

#### **Unit II:**

Retail Formats: Retail Sales by ownership, On the basis of Merchandise offered, nonstore based retail mix & nontraditional selling. (6 hours)

#### **Unit III:**

Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing Mix, Advertising in Retailing. (8 hours)

### **Readings**

1. Cullen & Newman: Retailing – Environment & Operations, Cengage Learning EMEA
2. Berman & Evarv: Retail Management, Perntice Hall.
3. Bajaj, Tuli & Srivastava: Retail Management- Oxford University Publications
4. Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House.
5. Harjit Singh: Retail Management, S. Chand Publication