

BBA: Semester-III**Paper MGTB-301: CYBER PHENOMENON LAW**

(From list-II)

Duration: 3Hrs.**Marks: 100****Credits: 4****Course Objective**

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Describe cyber organized crime and criminal groups that engage in cyber organized crime

CO2: Identify and discuss the structures and characteristics of organized criminal groups that engage in cyber organized crime

CO3: Identify different types of cyber organized crime

CO4: Explain and analyse the ways in which information and communication technology is used to commit cyber organized crime

CO5: Critically evaluate the measures used to counter cyber organized crime

CO5: Understand the fundamentals of E-commerce and silent features of the same.

Course Contents**Cyber phenomenon Law COM-301**

Objectives: In recent times the Cyber law has emerged as medium for growth with immense potentials for solving many new and interesting challenges. Both the personal and professional worlds are extremely dependent today on the Cyber World. The world is increasingly dependent on networked information and communication technologies (ICT). However, with growing dependency, new threats to network and information security have emerged and there is ever-growing vulnerability to Cyber Crime. Thus, an effort to spread awareness of Cyber Security is the need of the hour and particularly among the law fraternity as these are the persons who must handle the cases of cybercrime.

Unit I: Introduction to Cyber space, Need for Cyber Law. Cyber Jurisprudence at International and Indian Level. Cyber Law - International Perspectives-UN & International Telecommunication Union (ITU) Initiatives, Council of Europe - Budapest Convention on Cybercrime, Asia-Pacific Economic Cooperation (APEC), Organization for Economic Co-operation and Development (OECD), World Bank, Commonwealth of Nations

Unit II: Constitutional & Human Rights Issues in Cyberspace-Freedom of Speech and Expression in Cyberspace. Right to Access Cyberspace – Access to Internet. Right to Privacy. Right to Data Protection

Unit III: Cyber Crimes & Legal Framework-Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Different offences under IT Act, 2000.

Unit IV: Cyber Torts-Cyber Defamation, Different Types of Civil Wrongs under the IT Act, 2000. Intellectual Property Issues in Cyber Space. Interface with Copyright Law. Interface with Patent Law. Trademarks & Domain Names Related issues

Unit V: E Commerce-Concept, E-commerce-Salient Features, Online approaches like B2B, B2C & C2C.Online contracts, Click Wrap Contracts, Applicability of Indian Contract Act, 1872. Dispute Resolution in Cyberspace-Concept of Jurisdiction, Indian Context of Jurisdiction and IT Act, 2000. International Law and Jurisdictional Issues in Cyberspace. Dispute Resolutions

Textbook

1. Chris Reed & John Angel, Computer Law, OUP, New York, (2007).
2. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Co, New Delhi, (2012).
3. Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, New Delhi, (2004)

References

1. Jonthan Rosenoer, Cyber Law, Springer, New York, (1997).
2. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
3. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).
4. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, (2003).

Note: Latest edition of readings may be used

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project-based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Cyber space, Cyberspace-Freedom, Cyber Crimes, Organization for Economic Co-operation and Development (OECD), E-commerce, Cyber Torts-Cyber Defamation.

BBA: Semester-III
Paper MGTB-302: BUSINESS ECONOMICS

Duration: 3Hrs.**Marks: 100****Credits: 4****Course Objective**

Economics is the study of how individuals and societies make rational choices when confronted with scarce resources and an uncertain environment. Economic theory aims at the construction of models which describe the economic behavior of individual units (Consumers, Firms, and Government Agencies). Microeconomics studies the economic phenomenon at the micro level i.e. at the individual level. Microeconomics studies how consumers and producers make their choices; how their decisions and choices affect the demand and supply conditions and how consumers and producers interact to settle the prices of goods and services in the market.

Course Learning Outcomes

Upon successful completion of the course a student will be able to

- CO1: Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- CO2: Understand the links between household behavior and the economic models of demand.
- CO3: Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
- CO3: Understand the links between production costs and the economic models of supply.
- CO4: Apply the concept of opportunity cost
- CO5: Analyze operations of markets under varying competitive conditions

Course Contents**Unit I****Introduction to Economics:**

- Nature, Scope, Definition of Managerial Economics, Difference between Managerial Economics & Economics, Micro and Macro Economics Opportunity cost.
- Demand and supply: Demand & supply curves, 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, objective & methods (in brief)

Unit II

- Consumer Behavior: 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.

Unit III

- Theories of Production: Meaning & concept of Production, Factors of Production, Production functions, Iso-quants, Fixed & Variable factors of production. Law of variable proportions (Short run production analysis), Law of returns to a scale (long run production analysis).

Unit IV

- Cost analysis & Price output decision in different market: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economics and Diseconomies of Scale. Explicit Cost and Implicit Cost, Profit maximization, equality of marginal cost and marginal revenue.

Unit V

- Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

Other Recommended Readings

1. Samuelson, P & Nordhaus, W. (2009) Economics, 18th Edition, McGraw Hill Education.
2. Dwivedi, D.N.(2008) Managerial Economics, 7th edition, Vikas Publishing House.
- 3 Salvatore, D. ((2006)) Managerial Economics in a Global Economy, 6th edition, Oxford University Press.
4. Kreps, D.(2009). MicroEconomics for Managers, 1st edition, Viva Books Pvt. Ltd.
5. Peterson, L. and Jain ((2006)) Managerial Economics, 4th edition, Pearson Education.
6. Colander, D, C (2008) Economics, McGraw Hill Education.
7. Managerial Economics: H.L Ahuja, Sultan Chand & Sons

Note: Latest edition of readings may be used

Teaching Learning Process

Interactive classroom sessions with the help of PowerPoint presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, problem solving exercises, presentations and end semester examinations.

Keywords

Micro Economics, Law of Demand, Law of Supply, Consumer Behavior, Theory of Production, Cost Function, Pricing.

BBA: Semester-III
Paper MGTB-303: CORPORATE ACCOUNTING

Duration: 3 Hrs.**Marks: 100****Credits: 4****Course Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures

CO2: prepare financial statements of a company

CO3: understand the accounting for amalgamation

CO4: prepare consolidated balance sheet for Holding company

CO5: develop an understanding of cash flow statements

Course Contents**Unit 1. Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit 2. Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Valuation of Goodwill and Valuation of Shares--Concepts and calculation: simple problem only

Unit 3. Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 4. Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 5. Accounting for Cash Flow Statement

Cash Flow Statement-Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS3 revised):

Note:

- 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
- 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**

References:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of readings may be used

Teaching Learning Process

Theory/ numerical with examples

Assessment Methods

Class participation, Presentation, Viva/ test, End Semester Exam

Keywords

Shares, Financial Statements, Cash Flow, Amalgamation, Liquidation, Purchase Consideration, Holding Company

BBA: Semester-III
Paper MGTB-304: HUMAN RESOURCE MANAGEMENT

Duration: 3 Hrs.**Marks: 100****Credits: 4****Course Objective**

This module introduces the students with the key concepts, theories, tools & techniques of human resource management. The range of concepts that students will be introduced to include philosophy of HRM, human resource planning, job analysis, recruitment & selection, training & development, compensation & labor relation. By the end of the module, students will be fully equipped with the skills & techniques required to plan & manage the human resource in the organization.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand basic nature and importance of human resource management.

CO2: analyze the current theory and practice of recruitment and selection.

CO3: realize the importance of performance management system in enhancing employee performance.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: understand role of modern HRM in meeting challenges of changing business environment.

Course Contents**Unit I: Introduction to Human Resource Management**

Definition and concept of HRM and personnel Management, Importance of HRM, Activities and functions of HRM, Organization of H.R.M. department, Role of HRM Department, Limitations of HRM, Challenges before HRM.

Unit II: Human Resource Planning (HRP)

Definition and objectives of Human Resource Planning, Process of Human Resource Planning, Factors influencing estimation of Human Resources. Concept of Recruitment, Recruitment policy, Sources of Recruitment, Selection and its procedure.

Unit III: Performance Appraisal

Concept and objectives of Performance Appraisal, Process of Performance Appraisal, Methods of Performance Appraisal, Uses and limitations of Performance Appraisal.

Unit IV: Training & Development

Meaning and Definition of Training; need, objectives and importance of Training, Training Methods, Evaluation of Training Programme. Concept of Management Development, Management Development Process and methods, Evaluation of Management Development Programme.

Unit V: Wage and Salary Administration

Methods of wage payments, Employee Remuneration, factors determining the level of remuneration, Profit sharing, Fringe Benefits and Employee services, Wages & Salary Administration

Recommended book:

- K. Aswathappa, (2009): Human Resource Management- Text & Cases 5e, India, McGraw Hill.

Reference books:

- Dessler & Varkkey, (2010): Human Resource Management 11th ed., Prentice Hall of India.
- Decenzo & Robbins, (2006): Fundamentals of Human Resource Management, Wiley.
- Dipak Kr. Bhattacharyya, (2010): Human Resource Management 2e, India, Excel Books.
- Bernardin, (2007): Human Resource Management- An Experimental Approach, India, TATA McGraw Hill.
- Snell & Bohlander, (2008): Human Resource Management, India, South- Western Cengage Learning

Latest editions of the books may be used.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Human Resource Planning, Job Analysis, Performance Appraisal, Job Evaluation, Performance Linked Compensation, Ethics

BBA: Semester-III
Paper MGTB-305: Rural Management

Duration: 3 Hrs.**Marks: 100****Credits: 4****Course Objective**

To help the students develop a general understanding of the various aspects of rural management.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: join in NGOs, CBOs, Projects of Funding Agencies (UNDP, World Bank, JICA, DFID, CARE, CRY, USAID, Action Aid), CSR Units of Corporate/Business houses.
- CO2: join in Rural Development Organizations / Institutions as Social Worker, Community Mobilizer.
- CO3: set up Small Scale Industry in rural areas supported by State govt. institutions like ORMAS, DDUGKY (Aajeebika), Indian Red Cross Society, District Rural Development Agency (DRDA) or District Industry Centre (DIC) of any district.
- CO4: join in State /National Livelihoods Mission under Panchayati Raj Dept / Rural Development Dept. of the State / Nation as Manager or Programme Coordinator.
- CO5: start a Non- Governmental Organisation or Voluntary agency to serve for the welfare of the rural poor. Currently NGOs play a very crucial role in rural development, by organizing poor people in villages. The funds for running of such NGOs will be available from both Central and State governments on the basis of the projects and requirements of the NGOs.

Course Contents**Unit I: Introduction**

Definition of Rural Area, Meaning and concept of rural development, nature and scope of rural development in India. Demographic structure of rural India; Trends in population growth, composition of rural work force.

Unit II: Rural development

Concepts, Principles and Approaches: of rural management. Indicators of development; Conceptual framework, Strategies; Rural development in India:

Unit III: Policies and Programs:

A retrospective; Policies, Programs: Techniques of planning: Detail steps in district and block level planning: Area Development Planning: Definition, purpose, Area development plans.

Unit IV: Rural Administration:

Panchayati Raj & Rural Administration, Natural Resources Development & Management,

Unit V: Rural Marketing

Rural Marketing: Rural production and products: agricultural and non-agricultural products; types of rural production and products; Market functionaries: Concept of supply chain management and Value Addition; Problems of marketing; Role of co-operative agencies in marketing of agricultural and non-agricultural product.

References:

1. Rural Management by KB Gupta, Faizia Siddiqui, and Iftikhar Alam; CBS Publication
2. Rural marketing: Challenges and opportunities. by Dinesh Kumar and Punam Gupta; SAGE text
3. Rural Development: Principles, Policies and Management by Katar Singh; SAGE text
4. Rural Marketing by Pradeep Kashyap; Pearson Publication

Note: Latest edition of readings may be used

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project-based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Rural development, Policies and Programs, Rural Administration, Rural Marketing, co-operative agencies

BBA: Semester-III
Paper MGTB-306: Comprehensive Viva-voce

Marks: 100

Credits: 4

Course Objective

A viva-voce of all the subjects of semester-III shall be conducted in front of a constituted committee of academicians/experts (internal and external)