

NAGINDAS KHANDWALA COLLEGE OF COMMERCE, ARTS & MANAGEMENT STUDIES (AUTONOMOUS)

Re-accredited by NAAC with 'A' Grade (3rd Cycle)
ISO 9001 : 2015 Certified

Bhavishya Bharat Campus, S.V. Road, Malad (West) Mumbai – 400 064

BBA (Honours.) in Professional Accountancy & Financial Management

Programme Code: UHPAFM
Three Years Programme

Six Semesters

Course Structure

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1. Preamble

The BBA (Hons.) in Professional Accountancy & Financial Management is a programme that will help students to develop the skills to design, plan, create, implement, manage, and market the various aspects of the financial industry Students will examine the scope of the Accounting & Financial industry, learn how to manage the various aspects of the industry in a sustainable manner, and evaluate event outcomes.

India is a rapidly growing economy in terms of the wealth created and the market sizes for the various industries. This growing economy needs professionals with accountancy or varied financial technical expertise to manage the economy that is on its way to becoming a superpower. The need for skilled individuals with thorough understanding of the various concepts of accountancy and wealth creation & management. The technical expertise coupled with the acumen to understand the market is what the economy needs right now in order to lift itself further in the coming years.

Accounting deals with analyzing and summarizing financial records along with auditing and strenuous bookkeeping. It's really the backbone of any organization so that they know where they're headed in the financial scheme of things. The shareholders and investors need to know the truth about a company's financial state and that is why the job of an accountant matters the most. Even personal accountants need to keep a tab on tax-paying individuals. That is why a career in accounting holds high potential for a profitable future.

Accounting jobs are always in demand. With the financial world in flux constantly, companies need smart and efficient accountants to keep tabs on the state of the company, especially during troubled times. The world of finance offers an array of opportunities to aspirants trying to make their way in through job openings in accounting, tax planning, human resources and consultation. Companies and even banks are looking to hire people who can keep with the times and stay up-to-date on financial developments and are, needless to say, good with their numbers.

People working in finance also manage to climb the professional ladder rather quickly through the hands-on training and internships in companies and score key positions in the financial world. Practical exposure and technical training given to students is the most important aspect of their preparation for having a career in the financial world. Strong fundamental knowledge will allow an individual to be a problem solver in a position that most associate to being very difficult and complicated.

The finance industry offers a diverse range of career options to professionals as well as beginners who possess the right skill sets. The financial services are multifaceted with various sub-categories. The key to an individual's success is to discover a career that provides them with the perfect blend of pursuing a career that they are passionate about and one that utilises their skills.

Many financial positions require different abilities and present complex work conditions. Thus, choosing the right program is of the utmost importance. We focus on providing the best in class training and education for students looking to have a career in the financial services industry and accountancy. Our years of expertise in this domain and industrial exposure we provide our students with during the program is unparalleled in its execution and methodology.

1.1 About Khandwala College

Khandwala College is a multi-faculty institution (Estd. 1983), affiliated to University of Mumbai. It offers 22 UG, 14 PG and 4 Ph.D. programs and imparts education to more than 6500 students. The Vision of the institute includes Education for all, Education for the youth and Education for the future of our country. The Mission is to serve the society at large and students belonging to linguistic minority in particular with commitment, dedication and devotion. The Quality Policy includes commitment towards imparting Quality Education to youth, enabling them to develop the right attitude, professional competence and inculcating right ethical values.

The institution has been awarded "A" Grade (Third Cycle) by National Assessment and Accreditation Council, Best College by University of Mumbai (2012), lead college for a cluster of colleges, Educational Excellence Award by Indus Foundation, USA and Best Ensemble Faculty (Academic Brilliance Awards – 2013) by Education Expo TV's Research Wing for Excellence in Professional Education & Industry and ISO 9001:2015 certified by TUV Nord. We have been awarded IMC Ramkrishna Bajaj National Quality Commendation Certificate in 2013-14. Our college has been awarded Autonomous status from 2016. Khandwala College, as an Autonomous College; is offering a new BBA (Hons.) in Professional Accountancy & Financial Management as a Three-Year Integrated Programme – with Six Semesters Course Structure - Under Choice Based Credit, Grading and Semester System.

1.2 Vision and Mission of Khandwala College

Vision

Education for all

Education for the youth

Education for the future of our country

Mission

The college's focus is on the future of our students irrespective of their gender and place in society. Every student is like a flame reaching out to the brightness of the sun i.e. the bright future of India

2. Programme Objectives & Outcomes

2.1 Programme Objectives

- To encourage young talented students having aptitude for accounting education to make an early entry to the profession
- To encourage learners to pursue the profession of Accountancy and Financial Management
- To complement theoretical education by practical training
- To inculcate analytical ability among the students through case studies
- To inculcate professional ethical values and attitudes among students
- To instil technical skills through Information Technology Trainings
- To instil inter-personal and soft skills through Communication Skills

2.2 Programme Outcomes

On successful completion of the programme, a learner will be able to:

- PO1 Identify the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.
- **PO2** Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting practices.
- **PO3** Classify the corporates in company law matters and various other economic laws.
- **PO4** Describe the concepts of Indian Accounting Standards to Head the Accounts and Finance Department of all the sectors.
- **PO5** State the overview of Internal Audit Services to Companies, Banks and various other institutions.
- **PO6** Outline the communication effectively with the accounting professional community and with society at large.
- **PO7** Discover and prepare effective presentations to get clear instructions for the project
- **PO8** Demonstrate knowledge and understanding of management principles and apply these to one's own work, as a member and leader in a team.

3. Eligibility, Selection and Admission Criterion

Candidates for being eligible for admission to the three-year course leading to the Degree of BBA (Hons.) in Professional Accountancy & Financial Management, shall be required to have passed the Higher Secondary School Certificate Examination (10+2), IBCP/IBDP or an equivalent qualification in any stream from a recognized Board/ University

3.1 Eligibility Criterion:

The student must be passed a two year Pre-University examination/ 12th / Grade 12/ HSC/A level/O level/IBDP/IBCP or equivalent qualification from any Board/ University. Lateral Entry shall be applicable for students who have pursued similar or related Programmes from any University. Eligibility Criteria shall be applicable for lateral entry.

3.2 Selection and Admission Criterion for Eligible Candidates:

The interested students shall register for Aptitude Test and Interview.

Reservations as per University rules will be applicable.

The admission of students shall be based on:

- Academic and non- academic credentials till date
- Performance in Aptitude Test /Interview/Interview/Project/other
- The candidate has to fulfil all the prescribed admission requirements / norms of the College
- In all matters relating to admission to the programme the decision of the Management of Nagindas Khandwala college shall be final
- At any time after admission, if found that a candidate has not fulfilled one or many of
 the requirements stipulated by the Institute, or submitted forged certificates, the
 Institute has the right to revoke the admission and will forfeit the fee paid. In addition,
 legal action may be taken against the candidate as decided by the Management of
 Nagindas Khandwala college

3.3 Eligibility for the award of the Degree

- A candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in Nagindas Khandwala College affiliated to the University for a period of not less than three academic years, passed the examinations of all the Six Semesters earning 160 credits, and letter grade of at least D or above (i.e. O/ A+/A/ B+/B/C/D) in core.
- No dues to the College, Libraries etc.; and
- No disciplinary action is pending against him / her.

3.4 Faculty under which the Degree is awarded

BBA (Hons.) in Professional Accountancy & Financial Management Programme is awarded under the faculty of Commerce.

3.5 Intake & Fees

Intake of 120 Students in the first year with an additional division of 60 students from the second year onwards. Additional 15% shall be permitted to make provision for any cancellation of Admissions. Additional admissions to the extent of 15% will be permitted for foreign students every year.

Programme Fees for each semester - Rs. 60, 000/-. The fees can be increased by 12% every year.

3.6 Attendance

- A student has to obtain a minimum 75% cumulative attendance for the theory lectures, practical and tutorial (wherever prescribed) separately will be required out of the total number of lectures, practical and tutorials on the subject conducted in the term.
- A student with a cumulative attendance of less than 75%, will not be permitted to appear for the end semester examination for all the courses in that semester and will be categorized as "DE", meaning Detained due to shortage of attendance. The students with the "DE" category cannot proceed to the subsequent semester.
- Such students shall register for all the courses of the semester in which DE has occurred, in the subsequent year by paying the prescribed fee.
- For medical cases, submission of complete medical history and records with prior information from the parent / guardian to the institute is mandatory. Such condonation is permitted only twice for a student in the entire duration of the programme.

3.7 Eligibility for Faculty

Master's degree with 55% marks (or an equivalent grade in a point scale wherever grading system is followed) in a relevant/allied subject OR Relevant work experience in the industry or related areas.

4. Scheme of Examination

The Examination shall be divided into parts i.e. Continuous Internal Evaluation including Assignment, Projects, Seminars, Case Studies and Class Tests which will be of 40 marks and the Semester End Examinations which will be of 60 marks. The semester wise Credit Points will be varied from course to course but the value of Credits for Under-Graduate Programme shall be of 160 Credits.

The Credits are defined in terms of the learner's hours which are divided into two parts such as Actual and Notional. The value of a particular course can be measured in the number of Credit Points. The value of One (01) Credit is equal to 15 Hours of learners' load. Notional learning hours include direct contact hours with teachers and trainers, time spent in self-learning, preparation for assignments, carrying out assignments and assessments etc.

Scheme of Total Credits

Sr. No.	Year	Credits
1	Year 1	52
2	Year 2	56
3	Year 3	52
	Total Credits for Award of Degree	160

4.1 Credit Based Evaluation System Scheme of Examination

For all 6 semesters, the performance of the learners shall be evaluated into two components. The first component shall carry 40% marks which will be a Continuous Internal Evaluation while the second component shall carry 60% marks at semester end examination.

The allocation of marks for the Continuous Internal Evaluation 40% and Semester End Examination 60% are as shown below:

4.2 Structure of Continuous Internal Evaluation -40% = 40 marks

Sr. No.	Particulars	Marks
1	Class test held in the given semester	15 marks
2	Subject specific Term Work Module/assessment modes — as decided by the department in the beginning of the semester (like Extension/field/experimental work, Short Quiz; Objective test, open book test etc. and written assignments, Case study, Projects, Posters and exhibits etc. for which the assessment is to be based on class presentations wherever applicable)	20 marks
3	Attendance & Active participation in routine class instructional deliveries (and in practical work, tutorial, field work, cultural activities etc. as the case may be)	05 marks

4.3 Structure of End Examination -60% = 60 marks

Semester End Examination will be organized after all modules of the course are taught in the class. It will be a written examination / or as per the needs of the course a practical examination or a combination of both. This examination will be for 60 marks.

The Semester End Examinations for each course through semesters I to VI shall be conducted by the college except for the subjects with Asterix symbol (*) for which 40 marks includes test for 15marks, assignment for 20 marks and attendance & code of conduct for 05 marks and 60 marks for two assignments/assessments shall be evaluated by the subject experts at department level and the marks/grades shall be submitted to the College.

The assessment of Continuous Internal Evaluation and Semester End Examination as mentioned above for the Semesters I to VI shall be processed by the College – 'Institutions of their Learners' and issue the grade cards to them after the conversion of marks into grades as the procedure mentioned below.

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Continuous Internal Evaluation & Semester End Examination. The learner shall obtain a minimum of 40% marks (i.e. 16 out of 40) in the Continuous Internal Evaluation and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and a minimum of Grade D in each project, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation & Semester End Examination together.

4.4 Question Paper Pattern

A) Written Class Test (15Marks) - 30 mins

1.	Match the Column / Fill in the Blanks/ Multiple Choice Questions (1 Marks each) (Any Six out of Eight)	06 Marks
2.	Answers the following (Attempt Any Two of the Three)	04 Marks
	(Concept based Questions) (2 Marks each)	
3.	Answer in Brief (Attempt Any One of the Two) (5 Marks each)	05 Marks

Examinations – 60 Marks - 2hrs

QI	Match the Column / Fill in the Blanks/ Multiple Choice Questions/True or False (Any 10 out of 15)	10 Marks
	(1 Marks each)	
QII A	(Concept based Questions)	15 Marks
	Answer in Brief (Any Three out of Five) (5 Marks each)	
	OR	
QII B	(Concept based Questions)	15 Marks
	Answer in Brief (Any Three out of Five) (5 Marks each)	
QIII A	(Application based/Scenario based Questions) Answer in Detail (Attempt Any Four of Six)	20 Marks
	(5 Marks each)	
	OR	
QIII B	(Application based/Scenario based Questions) Answer in Detail (Attempt Any Four of Six) (5 Marks each)	20 Marks
QIV	Case Study/ Long Answer Type Question (Any One out of Two)	15 Marks

4.5 Passing Standards

Grade	Marks	Grade Points
О	80 & Above	10
A+	70 to 79.99	9
A	60 to 69.99	8
B+	55 to 59.99	7
В	50 to 54.99	6
С	45 to 49.99	5
D	40 to 44.99	4
F	Less than 40	0

- The learners shall obtain a minimum of 40% marks (i.e. 16 out of 40) in the Continuous Internal Evaluation (CIE) and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and a minimum of Grade D to pass a particular semester.
- Learners who fail to clear Class Test I or were unable to appear for Class Test I on account of Medical grounds, Bereavement of a family member, Internships/Training or Positioned at Events by the Institute can appear for Class Test II
- If a student fails in Class Test I, he/she shall have the opportunity to appear for Class Test II to improve his/her performance only once in the Semester. The re-conduct of the Class Test shall be completed before the commencement of Semester End Examinations.
- If just prior to or during the CIE a bereavement (of an immediate family member) occurs. (Note: In this case the Death Certificate of the departed and the Parent's note will have to be given to the College within 2 days of returning to College, for this clause to hold).
- A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation (CIE) and Semester End Examination.

4.6 Failure in Class Test II

Students failing to clear the Class Test will have to submit a project on a topic approved by the subject teacher.

The allocation of marks will be as follows:

- Written Assignment 10 marks
- Presentation- 5 marks

5. Teaching Methodology

1. Classroom Sessions

- Lectures: Lectures shall be delivered by experienced faculties along with visiting faculties and experts from the Industry in online/offline or blended mode.
- **Assignments and Projects:** Shall be assigned at regular intervals of the course. It offers an opportunity for students to meet, interact and collaborate with experienced people from the industry.
- Knowledge Workshops and Industry Seminars: Shall be organized at regular intervals to keep the students informed about the latest developments in the Industry, these workshops are uniquely designed with a focus on practical industry relevant topics.

1. Guest Lectures and Case Studies

- Guest Lecture: Eminent people from the industry shall be invited as guest speakers to impart lessons and their rich experiences on various fields related to this industry to the students. They also focus on imparting training around management concepts that have today become essential skills to carve a niche in the industry.
- Case Studies: Case studies highlighting various practical and situational issues shall be regularly discussed during classroom sessions. The discussion caters towards identifying what went wrong in the case and what could have been done in a better manner, this helps train students to handle such situations in the future. The exercise also improves the analysing and analytical capabilities of our students.

2. Innovative and Interactive Learning Technology

- Educational wikis: It keeps track of education-oriented wikis, establishes constructive interactions with them, and researches their technology, activity, culture, processes, and impact.
- Creative Presentation Ideas: Gone are the days when Microsoft Presentation was the only means to make academic training interactive and engaging. Enliven your material and engage the students with these simple and easy to implement methodologies:
 - O Prezi Presentation: Prezi is a powerful communication and presentation tool that aims to replace PowerPoint presentation. Equipping students with the knowledge of this tool helps in preparing them to adapt easily to the everchanging dynamics of the corporate world.

• Create through Technology:

- YouTube Broadcasting: Harness the power of YouTube as an effective broadcasting medium to create and share your ideas and thoughts with diverse audiences.
- Communication and Collaboration: Google Apps provides students a chance to learn how to use webmail services, calendar (shared calendaring), G-Talk (instant messaging and voice/video chat) and Drive (online document creation and sharing).
- Education through Blogs: A powerful and interactive medium for learning.
 Ideal to educate, discuss and share innovative ideas across a large and diverse set of audiences.

3. Unparalleled Internships and Practical Training

- Internships and Practical Training: These events act like great learning platforms giving them the live experience of managing events.
- In-House Events: Students shall be provided an opportunity to work on the inhouse events right from the start to finish, to provide them with hands-on experience, which helps to gain excellent organization skills.

6. Ad-hoc Board of Studies

Following Academicians, Faculty members & Experts have been consulted for the contents and development of the Syllabus for this course:

- Dr. (Mrs.) Ancy Jose, Director, Khandwala College
- I/C Principal, Prof. Dr. Moushumi Datta
- Mr. Balkishan Sharma, MBA
- Mr. Vipul Solanki, MMS
- Ms. Sneha Asar, MBA Faculty
- CA Shirish Vyas, Faculty & Industry Representative
- CA Suchi Kothari, Faculty & Industry Representative

Three Year Integrated Programme

Six Semesters

Basic Structure: Distribution of Courses

1	Core Course (CC)	14 Papers of 4 Credits Hrs. each (Total Credits Hrs. 14*4)	70
		2 Papers of 6 Credits Hrs. each (Total Credits Hrs. 2*6)	
		1 Paper of 2 Credits Hrs. each (Total Credits Hrs. 1*2)	
	Discipline Specific	2 Papers of 2 Credits Hr. each (Total Credits Hr. 2*2)	38
	Compulsory Course (DSC)	5 Papers of 4 Credits Hr. each (Total Credits Hrs. 5*4)	
		1 Papers of 6 Credits Hr. each (Total Credits Hrs. 1*6)	
		1 Papers of 8 Credits Hr. each (Total Credits Hrs. 1*8)	
2	Discipline Specific	1 Papers of 2 Credits Hrs. each (Total Credits Hrs. 1*2)	42
	Elective (DSE)	10 Paper of 4 Credits Hrs. each (Total Credits Hrs. 10*4)	
3	Ability Enhancement		
	Compulsory Course (AECC)	1 Papers of 2 Credits Hr. each (Total Credits Hrs. 1*2)	02
5	General Elective (GE)	4 Papers of 2 Credits Hr. each (Total Credits Hr. 4*2)	08
	Total Credits Hrs		160

Under Choice Based Credit Semester System

Curriculum Framework

FIRST YEAR - Semester I

Semester	Course Code	Course	Category	Credits	Internal	External	Total Marks
I	2211UHPAAC	Accountancy	CC	6	40	60	100
I	2212UHPAFM	Financial Management	CC	4	40	60	100
I	2213UHPACA	Cost Accounting	CC	4	40	60	100
I	2214UHPADIT	Direct Tax & Indirect Tax	DSC	4	40	60	100
I	2215UHPAUA	Auditing & Assurance	DSC	4	40	60	100
I	2216UHPAIS	Information Systems*	AECC	2	40	60	100
I	2217UHPASA 2217UHPASS	(Any one)* Sanskrit Soft Skills & Personality Development	GE	2	40	60	100
			Total	26	280	420	700

Semester-II

Sem	Course Code	Course	Category	Credits	Internal	External	Total Marks
II	2221UHPASM	Strategic Management	CC	4	40	60	100
II	2222UHPAEC	Economics	CC	4	40	60	100
II	2223UHPAPM	Principles of Management	CC	4	40	60	100
II	2224UHPAAA	Advanced Accountancy	DSC	6	40	60	100
II	2225UHPACL	Corporate & Other Laws	DSC	4	40	60	100
II	2226UHPAPW	Project Work I*	DSC	2	40	60	100
II	2227UHPAES 2227UHPANL 2227UHPAFS 2227UHPAID 2227UHPASM	(Any one) Environmental Studies Nutrition & Lifestyle Basics of Financial Services Introduction to Design Overview of Sports Management	GE	2	40	60	100
			Total	26	280	420	700

Under Choice Based Credit Semester System

Curriculum Framework

SECOND YEAR- Semester III

Sem	Course Code	Course	Category	Credits	Internal	External	Total Marks
III	2331UHPAEG	Ethics & Governance	CC	4	40	60	100
III	2332UHPAHR	HRM & Organisational Behaviour	CC	4	40	60	100
III	2333UHPAPW	Project Work II*	DSC	2	40	60	100
		(Any four out of five)					
III	2334UHPAFS	Marketing of Financial Services	DSE	4	40	60	100
III	2335UHPAPM	Portfolio Management & Wealth Planning	DSE	4	40	60	100
III	2336UHPASA	Study & Analysis of Industry Scenario I	DSE	4	40	60	100
III	2337UHPAFF	Financial Frauds	DSE	4	40	60	100
III	2338UHPADM	Digital Marketing	DSE	4	40	60	100
III	2339UHPASA 2339UHPAPD	(Any one) * Sanskrit Personality Development	GE	2	40	60	100
			Total	28	280	420	700

Semester IV

Sem	Course Code	Course	Category	Credits	Internal	External	Total Marks
IV	2341UHPAFR	Financial Reporting I	CC	4	40	60	100
IV	2342UHPAAU	Advanced Auditing I	CC	4	40	60	100
IV	2343UHPAIE	Internship & Industry Engagement - I*	DSC	4	40	60	100
		(Any four out of five)					
IV	2344UHPACL	Company Law	DSE	4	40	60	100
IV	2345UHPAAF	Advanced Financial Management	DSE	4	40	60	100
IV	2346UHPAMF	Mutual Fund Management	DSE	4	40	60	100
IV	2347UHPAEM	Entrepreneurship Management	DSE	4	40	60	100
IV	2348UHPAER	Equity Research	DSE	4	40	60	100
			Total	28	280	420	700

Under Choice Based Credit Semester System

Curriculum Framework

THIRD YEAR- Semester V

Sem	Course Code	Course	Category	Credits	Internal	External	Total Marks
V	2451UHPAFR	Financial Reporting II	CC	4	40	60	100
V	2452UHPAAU	Advanced Auditing II	CC	4	40	60	100
V	2453UHPAIE	Internship & Industry Engagement – II*	DSC	8	40	60	100
V	2454UHPASL 2454UHPAMO	(Any one) Securities Laws & Economic Laws Management and Organisation Development	DSE	4	40	60	100
V	2455UHPACMP 2455UHPAEC	(Any one) Cost Management & Performance Evaluation Commodities Market	DSE	4	40	60	100
V	2456UHPASA 2456UHPASS	(Any one)* Sanskrit Selling Skills	GE	2	40	60	100
			Total	26	240	360	600

Semester VI

Sem	Course Code	Course	Category	Credits	Internal	External	Total Marks
VI	2461UHPABV	Business Valuation & Modelling	CC	4	40	60	100
VI	2462UHPAMA	Mergers & Acquisitions	CC	4	40	60	100
VI	2463UHPADM	Derivatives Market	CC	2	40	60	100
VI	2464UHPAOR	Operations Research	CC	4	40	60	100
VI	2465UHPACP	Capstone Project*	CC	6	40	60	100
VI	2466UHPAIE	Internship & Industry Engagement III*	DSC	4	40	60	100
VI	2467UHPAIS 2467UHPAIT	(Any one)* Study & Analysis of Industry Scenario II International Taxation	DSE	2	40	60	100
			Total	26	280	420	700

The syllabus can be updated/revised/modified from time to time to meet industry requirements.

- CC Core Course
- AECC Ability Enhancement Compulsory Course
- DSE Discipline Specific Elective
- SEC Skill Enhancement Course
- DSC Discipline Specific Compulsory
- GE General Elective

*Evaluation scheme as per the courses mentioned below:

CIE = 40 mks (Test = 15mks, Assignment = 20 mks, Attendance & Code of Conduct =
05 mks) SEE= 60 mks (2 assignments *30mks)
CIE = 40 mks (Test = 15mks, Assignment = 20 mks, Attendance & Code of Conduct = 05 mks) SEE= 60 mks (2 assignments *30mks)
CIE = 40 mks (Test = 15mks, Assignment = 20 mks, Attendance & Code of Conduct = 05 mks) SEE= 60 mks (2 assignments *30mks)
CIE = 40 mks (Test = 15mks, Assignment = 20 mks, Attendance & Code of Conduct = 05 mks) SEE= 60 mks (2 assignments *30mks)
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Internship & Industry Engagement – I	CIE= 40 mks (Draft Report) SEE = 60 mks (Final Report + Presentation + VIVA = 60 mks)
Internship & Industry Engagement – II	CIE= 40 mks (Draft Report) SEE = 60 mks (Final Report + Presentation + VIVA = 60 mks)
(Any one) Sanskrit Personality Development	CIE = 40 mks (Test = 15mks, Assignment = 20 mks, Attendance & Code of Conduct = 05 mks) SEE= 60 mks (2 assignments *30mks)
Capstone Project	CIE= 40 mks (Draft Report) SEE = 60 mks (Final Report + Presentation + VIVA = 60 mks
Internship & Industry Engagement III	CIE= 40 mks (Draft Report) SEE = 60 mks (Final Report + Presentation + VIVA = 60 mks)

Syllabus of Courses of

BBA (Hons.) in Professional Accountancy & Financial Management at Semester I

1. Accountancy

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Accounting Standards	15
Module 2	Financial Statements	15
Module 3	Accounting for Special Transactions	20
Module 4	Accounting for Branches	20
Module 5	Accounting for Partnership Firms	20
	Total	90

Course Objectives

- 1. To enable the students to acquire knowledge of the financial accounting principles and practices
- 2. To familiarize the students with the techniques of preparing financial statements.

Course Outcome

- 1. CO1: Explain conceptual knowledge of basics of accounting. (Level: Remember)
- 2. Identify events that need to be recorded in the accounting records. (Level: Understand))
- 3. Discuss the skill of recording financial transactions and preparation of reports in accordance with Accounting Principles. (Level: Understand)

Detailed Syllabus

Module	Topics	No. of Lectures
1	Accounting Standards	15
	 Introduction to Accounting Standards Applicability of Accounting Standards Overview of Accounting Standards Application of Accounting Standards 	
2	Financial Statements	15
	 Framework for preparation and presentation of financial statements Preparation of Financial Statements Cash Flow Statement Profits Prior to Incorporation 	
3	Accounting for Special Transactions	20
	 Insurance claims for Loss of Stock & Profit Departmental Accounts Hire Purchase and Instalment Sale Transactions Accounts from incomplete records 	
4	Accounting for Branches	20
	Dependent BranchesIndependent BranchesForeign Branches	
5	Accounting for Partnership Firms	20
	 Amalgamation, Conversion and Sale of Partnership Firms Dissolution of Partnership Firms 	

Reference Books:

- 1. Financial Accounting I Ainapure, Manan Prakashan
- 2. Financial Accounting II- Ainapure, Manan Prakashan
- 3. Financial Accounting (Special Accounting Areas)
- 4. Accountancy and Financial Management III Ainapure, Manan Prakashan
- 5. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- 6. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- 7. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by LesileChandwichk, Prentice Hall of India Adin Bakley (P) Ltd.
- 8. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- 9. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- 10. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back
- 11. Compendium of Statement and Standard of Accounting, ICAI.
- 12. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 13. Company Accounting Standards by Srinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.
- 14. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd: New Delhi.
- 15. CA Intermediate Module

Syllabus of Courses of

BBA (Hons.) in Professional Accountancy & Financial Management at Semester I

2. Financial Management

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Financial Management	5
Module 2	Financial Analysis and Ratios	10
Module 3	Cost of Capital and Financing Decisions	15
Module 4	Investment Decisions	15
Module 5	Working Capital Management	15
	Total	60

Course Objectives

- 1. To provide students with the knowledge of proper utilization of finance.
- 2. Helps the student to understand the planning, organizing, monitoring and controlling of the financial resources.

Course Outcome

- 1. CO1: Explain overall role and importance of the finance function. (Level: Remember)
- 2. CO2: Explain the basic finance management knowledge. (Level: Remember)
- 3. CO3: Identify and explain the standard business terminology. (Level: Understand)

Detailed Syllabus

Module	Topics	No. of Lectures
1	Introduction to Financial Management	5
	 Meaning, Importance and Scope of FM Objectives of Financial Management Role of Finance Executive Types of Financing 	
2	Financial Analysis and Ratios	10
	 Ratio and Ratio Analysis Types of Ratios Application of ratios in financial decision making 	
3	Cost of Capital and Financing Decisions	15
	Cost of CapitalCapital StructureLeverages	
4	Investment Decisions	15
	 Capital Budgeting and Evaluation Techniques Risk Analysis in Capital Budgeting 	
5	Working Capital Management	15
	 Introduction Cash Management Inventory Management Receivables and Payables Management Financing of Working Capital 	

Reference Books:

- 1. TYBCOM Financial Management Ainapure, Manan Prakashan
- 2. MCOM Part II Financial Management Ainapure, Manan Prakashan.
- 3. Padhuka's Cost Accounting and Financial Management : A Practical guide for CA Inter (IPC Old Syllabus) by CA. ...
- 4. Wolters Kluwer's Simplified Approach to Financial Management and Economics for Finance Theory for CA Inter/IPCC and CMA Inter May 2020 Exams by CA.

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3. Cost Accounting

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Cost & Mngt Accounting	5
Module 2	Cost Ascertainment and ABC Costing	15
Module 3	Cost Accounting System	10
Module 4	Methods of Costing	15
Module 5	Techniques of Costing and Cost Control	15
	Total	60

Course Objectives

- 1. To understand the basic concepts and processes used to determine product costs,
- 2. To be able to interpret cost accounting statements,
- 3. To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making, and
- 4. To be able to solve simple cases.

Course Outcome

- 1. CO1: Explain various costing systems and management systems. (Level: Remember)
- 2. CO2: Define the recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques. (Level: Remember)
- 3. CO3: Classify the costs and benefits of different conventional and contemporary costing systems. (Level: Understand)
- 4. CO4: Identify the specifics of different costing methods and analyze cost-volume-profit techniques to determine optimal managerial decisions. (Level: Understand)
- 5. CO5: Apply cost accounting methods for both manufacturing and service industry. (Level: Apply)

Detailed Syllabus

Module	Topics	No. of Lectures
1	Introduction to Cost & Management	5
	 Meaning, Objectives and Importance Functions and Role of Cost Accounting Dept. Difference between Cost Accounting, Financial Accounting and Mngt Accounting Elements and classification of Cost Segregation of Semi-variable cost Cost Reduction and Cost Control 	
2	Cost Ascertainment and ABC Costing	15
	 Preparation of Cost Sheet Material Cost Labour Cost Overheads ABC Costing 	
3	Cost Accounting System	10
	 Non - Integrated Accounting System Integrated Accounting System Profit Reconciliation Statement 	
4	Methods of Costing	15
	 Unit and Batch Costing Job Costing and Contract Costing Process Costing and Operation Costing Joint Products and By-Products Service Costing 	
5	Techniques of Costing and Cost Control	15
	Marginal CostingStandard CostingBudgetory Control	

Reference Books:

- 1. Cost Accounting (Methods of Costing) Ainapure, Manan Prakashan
- 2. Introduction to Management Accounting Ainapure, Manan Prakashan
- 3. Cost Accounting Ainapure, Manan Prakashan
- 4. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall.
- 5. Management Accounting by Khan and Jain, Tata McGraw Hill.
- 6. Practical Costing by P C Tulsian, Vikas New Delhi.
- 7. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi.
- 8. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.Advanced Accounting II
- 9. A Textbook of Cost And Management Accounting 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- 10. Cost Accounting: Principles and Practice 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- 11. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
- 12. Students Guide to Cost Accounting and Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann.
- 13. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi.
- 14. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- 15. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- 16. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi.
- 17. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta.
- 18. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 19. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi.
- 20. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi.
- 21. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana.
- 22. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
- 23. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
- 24. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
- 25. CA Inter Module

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4. Direct Tax & Indirect Tax

Modules at a Glance

Sr. No.	Modules	No. of lectures
	SECTION I: DIRECT TAX	
Module 1	Basic Concepts, Residence and Exemptions	6
Module 2	Computation of Total Income and Tax	24
Module 3	Tax Recovery and Filing of Returns	10
	SECTION II: INDIRECT TAX	
Module 4	Concept of Indirect Tax	5
Module 5	Levy And Collection of GST	10
Module 6	GST Procedures	5
	Total	60

Course Objectives

- 1. To acquaint the students with the legal regime governing the direct taxes.
- 2. To gain knowledge and understanding of the provisions of the direct tax laws.
- 3. To acquire the ability to apply the knowledge of the provisions of the direct tax laws to the various situations in actual practice.
- 4. To develop the skill of independent thinking and creativity in the field of direct tax laws.

Course Outcome

After successful completion of the course the learner will be able to:

- 1. CO1: Explain income tax information and issues. (Level: Remember)
- 2. CO2: Describe the income tax information and solutions to resolve the income tax issues. (Level: Understand)
- 3. CO3: Apply critical thinking and problem-solving skills to resolve income tax issues. (Level: Apply)

4.	CO4: Prepare and draft the writing income tax information and solutions to income tax issues. (Level: Apply)

Detailed Syllabus

Module	Topics	No. of Lectures
	SECTION I: DIRECT TAX	
1	Basic Concepts, Residence and Exemptions	6
	 Basic concepts Residential Status Scope of Total Income Incomes not forming part of total income 	
2	Computation of Total Income and Tax	24
	 Heads of income Deductions under chapter VIA Clubbing of income Set-off and Carry forward of losses Computation of Tax 	
3	Tax Recovery and Filing of Returns	10
	 Tax Deduction at Source Tax Collection at Source Advance Tax Provisions related to filing of returns and self-assessment 	
	SECTION II: INDIRECT TAX	
4	Concept of Indirect Tax	5
	Features of Indirect taxGST in India	
5	Levy And Collection of GST	10
	 Supply under GST Charge of GST and Reverse Charge Exemptions from GST Time and Value of Supply 	

	Input Tax Credit	
6	GST Procedures	5
	 Registration under GST Tax invoice, Credit/Debit notes, E-Way Bill Payment of GST GST Returns 	

Reference Books:

- 1. Direct Tax Ainapure, Manan Prakashan.
- 2. Direct Tax Ainapure, Manan Prakashan
- 3. Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann.
- 4. Systematic approach to Income Tax by Ahuja and Gupta, Bharat Law Publication.
- 5. Income Tax by T.M. Manorahan, Snow White.
- 6. Direct Tax ready reckoner by N.V.Mehta, Kuber Publication.
- 7. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
- 8. CA Intermediate Module

Syllabus of Courses of

BBA (Hons.) in Professional Accountancy & Financial Management at Semester I

5. Auditing & Assurance

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Basics of Auditing	5
Module 2	Audit Risk and Analytical Procedures	8
Module 3	Fraud and Internal Control	12
Module 4	Audit of Financial Statements	10
Module 5	Company Audit and Audit Report	15
Module 6	Special Audits	10
	Total	60

Course Objectives

- 1. The purpose is to provide independent assurance that management has, in its financial statements, presented a "true and fair" view of a company's financial performance and position.
- 2. Verifying the authenticity and validity of transactions.
- 3. To ensure proper distinction between capital and revenue nature of transactions.

Course Outcome

- 1. CO1: Locate and identify the methods used in Planning and Budgeting. (Level: Remember)
- 2. CO2: Explain the reasonable economics decisions on the basis of the information in the financial statements. (Level: Understand)
- 3. CO3: Describe the ideas to prove the credibility to the organisation's customers/clients. (Level: Understand)

Module	Topics	No. of Lectures
1	Basics of Auditing	5
	 Nature, Objective and Scope of Audit Audit Strategy, Audit planning & Audit programme Audit Documentation and Audit Evidence Audit Sampling, approaches to sampling and sampling process 	
2	Audit Risk and Analytical Procedures	8
	 Types of Audit Risk Risk assessment procedure Analytical procedures, purpose and timing of analytical procedures, substantive analytical procedures, techniques of substantive analytical procedures 	
3	Fraud and Internal Control	12
	 Types of fraud Auditors responsibility regarding fraud Meaning of internal control, purpose of internal control and limitations of internal control 	
4	Audit of Financial Statements	10
	 General considerations in audit of financial statements Special procedures for auditing heads of Balance Sheet and Statement of Profit and Loss Audit Procedures in disclosures of financial statements 	
5	Company Audit and Audit Report	15
	 Appointment of Auditor Rotation of Auditor Removal of Auditor Auditors Remuneration Audit Committee Duties and powers of Auditor 	

	 Joint Audit, Branch Audit and Cost Audit Audit Report and related standards on auditing 	
6	Special Audits	10
	 Audit of Banks Audit of Hospitals, Hotels, Clubs, Cinemas, NGOs and various entities Audit in Automated Environment 	

- 1. Auditing I Ainapure, Manan Prakashan
- 2. Auditing Ainapure, Manan Prakashan
- 3. Auditing (Techniques of Auditing and Audit Procedures) Ainapure, Manan Prakashan.
- 4. Auditing Ainapure, Manan Prakashan.
- 5. Auditing D.P. Jain Konark PublishersPvt. Ltd.
- 6. Auditing, Principles and practice Ravinder Kumar and virender Sharma, East ern economy edition.
- 7. Practical Auditing B.N. Tandon Sultan Chand and Co.,
- 8. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

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6. Information Systems

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Automated Business Processes	4
Module 2	Financial and Accounting Systems	7
Module 3	Information Systems	7
Module 4	E-Commerce and Emerging Technologies	7
Module 5	Core Banking Systems	5
	Total	30

Course Objectives

- 1. To control, monitor and manage the IT infrastructure and applications in order to optimise IT service delivery.
- 2. To increase business productivity

Course Outcome

- 1. CO1: Explain the existing applications used in today's system. (Level: Remember)
- 2. CO2: Discuss the factors related to high operational efficiency and cost savings. (Level: Understand)
- 3. CO3: Identify and locate a single system that is central to the organization that ensures information can be shared across all functional levels and management hierarchies. (Level: Understand)

Module	Topics	No. Of Lectures
1	Automated Business Processes	4
	 Enterprise Business Process and categories of Business Process Automation of Business Process Risk Management and Controls Specific Business Process Flowcharts and Data Flow diagrams Compliance Requirements 	
2	Financial and Accounting Systems	7
	 Integrated and Non-integrated System Business Process Modules Reporting System and MIS Data Analytics and Business Intelligence Business Reporting and Fundamentals of XBRL Compliance Requirements 	
3	Information Systems	7
	 Components of Information Systems Information Systems Controls, Classification of Controls based on Objectives of Controls, Nature of Information Systems Resources and Information Systems Functions 	
4	E-Commerce and Emerging Technologies	7
	 Components of E-Commerce, Architecture of E-Commerce, M-Commerce, Risks, Controls, Laws and Guidelines Emerging Technologies - Virtualisation, Grid Computing, Cloud Computing, Mobile Computing, BYOD, Artificial Intelligence, Block Chain etc 	
5	Core Banking Systems	5
	 Components of CBS and Architecture Working of CBS Business process flow of banking products Data Analytics and Business intelligence Compliance requirements 	

- 1. Enterprise Information Systems: Contemporary Trends and Issues By David L Olson / Subodh Kesharwani
- 2. Enterprise Information Systems Design, Implementation and Management: Organizational Applications By Maria Manuela Cruz-Cunha / Joao Varajao

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7. Sanskrit

Modules at a Glance

Sr. No.	Modules	No. of Lectures
Module 1	Structure of Language	2
Module 2	Nouns and various cases	2
Module 3	Ten conjugations	2
Module 4	Voices	2
Module 5	Causal	2
Module 6	Absolute Locative	2
Module 7	Frequentatives	2
Module 8	Desideratives	2
Module 9	Sandhis	2
Module 10	Compounds	3
Module 11	Gerunds	3
Module 12	Infinitives	3
Module 13	History of Sanskrit Literature	3
	Total	30

Course Objective

• To build the vocabulary of students by equipping them in etymological aspects as per the text

Course Outcome

After the successful completion of course, the learners will be able to:

1. CO1: Explain the complex Vedic language and literature. (Level: Remember)

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7. Soft Skills & Personality Development

Module at a Glance

Sr. No.	Modules	No. of Lectures
Module 1	Self-Analysis and Goal Setting	6
Module 2	Attitude and Creativity	6
Module 3	Motivation and Leadership	6
Module 4	Decision Making	6
Module 5	Stress Management	6
	Total	30

Course Objective

• To become self-confident individuals by mastering inter-personal skills.

Course Outcome

- 1. CO1: Explain the concept of decision making (Level: Remember)
- 2. CO2: Discuss the types of decision-making styles. (Level: Understand)
- 3. CO3: Develop effective communication skills (spoken and written). (Level: Create)

Modules	Topics	No. of Lectures
Module 1	Self-Analysis and Goal Setting	6
	 Analyse your personality and ambitions, and figure out how these features can help you find jobs that are perfectly suited for you How to start the Goal Setting process. How to set a 10-20 year plan consisting of smaller goals that will help you achieve your lifetime goals. How to set a 5 year, 1 year, 6 month and a 1 month plan to achieve the smaller goals. How to easily incorporate your goals into your daily activities. How to make your goals positive and inspirational. How to be clear and precise about what you want to achieve. How to create SMART goals. Goal setting metrics that will keep you focused when motivation is low. 	
Module 2	Attitude and Creativity	6
	 Values and Attitudes Personality traits and its effect on our attitudes Problem solving tools: Problem Identification: SWOT Analysis, Pareto Principle Problem Solving: Problem re-statement (5-Whys) Brainstorming Decision making tools Understanding the process of creativity and problem solving Role of creativity and innovation in problem solving Attitude that kill creative ideas Removing barriers and blocks to finding the best solution Looking at problem solving in 2 steps: problem identification and problem solving What is attitude and importance of positivity? How can we change our attitude and be more positive 	

Module 3	Motivation and Leadership	6
	 Understand how to build a team Leadership Styles Characteristics of groups and teams Tuckman's theory of group formation How to identify team roles Building a balanced team to achieve objectives Theories of Motivation Sources of Challenges Coping with Challenges Factors affecting motivation levels in the workplace How our individual differences affect motivation in the workplace Impact on organisational performance when motivation levels are low and what to do about it Motivational models and how to us them to improve performance Use employee engagement to increase motivation levels Understand how to develop and maintain effective working relationships 	
Module 4	Decision Making	6
	 Introduction to Decision Making Steps of Decision Making Decision Making Style 	
Module 5	Stress Management	6
	 Introduction to Stress Sources of stress Impact of stress Coping Mechanisms Stress Reduction Techniques 	

• Wentz, F., 2012. *Soft skills training*. [Charleston, SC]: [CreateSpace].

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1. Strategic Management

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Strategic Management	7
Module 2	Process of Strategic Mngt.	8
Module 3	Strategic Levels	15
Module 4	Organisation Structure and Strategic Leadership	15
Module 5	Strategic Implementation and Control	15
	Total	60

Course Objectives

- 1. To provide an underpinning of Strategy formulation process and frameworks, tools and techniques of strategic analysis and its application.
- 2. To develop a holistic approach to see business issues comprehensively and using other core and functional subject knowledge for decision-making.
- 3. To introduce the concepts of strategic management and understand its nature in competitive and institutional landscape

Course Outcome

- 1. CO1: Describe major theories, background work, concepts and research output in the field of strategic management. (Level: Remember)
- 2. CO2: Explain the concepts, tools and techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature. (Level: Understand)
- 3. CO3: Prepare effective application of concepts, tools and techniques to practical situations for diagnosing and solving (Level: Apply)

Module	Topics	No. of Lectures
1	Introduction to Strategic Management	7
	 Concept of Strategy Concept of Management Importance and Limitations of Strategic Mngt Strategic Mngt in Govt and NPOs Dynamics of competitive strategy 	
2	Process of Strategic Management	8
	 Decision making Intent Model Formulation 	
3	Strategic Levels	15
	 Corporate Level Business Level – Michael Porters five forces model and Best Cost Provider Strategy Functional Level – Marketing Strategy, Financial Strategy, Logistics Strategy, R & D Strategy etc 	
4	Organisation Structure and Strategic Leadership	15
	 Functional Structure Matrix Structure Hour Glass Structure Divisional Structure Network Structure Transformation Leadership Transactional Leadership Entrepreneurship and Intrapreneurship 	
5	Strategic Implementation and Control	15
	 Benchmarking Business process re-engineering Strategic Audit Strategic Change and Strategic Control 	

- 1. Strategic Management: Formulation, Implementation, and Control By John A. Pearce II/ Richard B. Robinson
- 2. Strategic Management: Concepts and Cases: Competitiveness and Globalization- By Michael A. Hitt / R. Duane Ireland / Robert E. Hoskisson
- 3. Business Strategy Essentials You Always Wanted To Know: 6 (Self-Learning Management) -- By Vibrant Publishers

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2. Economics

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Determination of National Income	10
Module 2	Public Finance	15
Module 3	Money Market	18
Module 4	International Trade	17
	Total	60

Course Objectives

- 1. To provide students the knowledge of dealing with the planning, organizing, and controlling of financial activities like the procurement and utilization of funds.
- 2. To maintain proper cash flow
- 3. To understand how to create goodwill for the company.

Course Outcome

- 1. CO1: Explain investing finance in productive areas and that will eventually bring high returns (profits) to the company. (Level: Remember)
- 2. CO2: Describe the optimum funds utilization. (Level: Understand)
- 3. CO3: Explain the financial issues of the company and work on the same. (Level: Understand)

Module	Topics	No. of Lectures
1	Determination of National Income	10
	 National Income Accounting The Keynesian Theory of Determination of National Income 	
2	Public Finance	15
	 Fiscal Functions: An Overview Market Failure Government Interventions to Correct Market Failure Fiscal Policy 	
3	Money Market	18
	 Concept of Money Demand: Important Theories Concept of Money Supply Monetary Policy 	
4	International Trade	17
	 Theories of International Trade The Instruments of Trade Policy Trade Negotiations Exchange Rate and Its Economic Effects International Capital Movements 	

- 1. TYBCOM Financial Management Ainapure, Manan Prakashan
- 2. MCOM Part II Financial Management Ainapure, Manan Prakashan.
- 3. Padhuka's Cost Accounting and Financial Management : A Practical guide for CA Inter (IPC Old Syllabus) by CA. ...
- 4. Wolters Kluwer's Simplified Approach to Financial Management and Economics for Finance Theory for CA Inter/IPCC and CMA Inter May 2020 Exams by CA.

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3. Principles of Management

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Management	15
Module 2	Management Process	15
Module 3	Organization Structure of Banking & Insurance companies	15
Module 4	Business Leaders	15
	Total	60

Course Objectives

- 1. To enable the students to apply management skills as per the industry demand.
- 2. To equip the students with directing, controlling and coordinating skills.
- 3. Abet the students to summarize the theories of management.

Course Outcome

- 1. CO1: Identify the basic functions of management in an organization. (Level: Remember)
- 2. CO2: Describe the process of decision making. (Level: Understand)
- 3. CO3: Explain the concept and structure of Organizing. (Level: Understand)
- 4. CO4: Explain theories of leadership. (Level: Understand)

Module	Topics	No. of Lectures
1	Introduction to Management	15
	 Definition of Management Management as a Profession Traditional Vs Contemporary Management (Henry Fayol, F.W. Taylor, Peter Drucker) (C.K.Pralhad, Mr. Vijay Govindarajan) 	
2	Management Process	15
	Management Process, Practices, Functions of Management related to Banking and Insurance companies	
3	Organization Structure of Banking & Insurance companies	15
4	Business Leaders	15
	 Leaders in the Indian Industry (J.R.D Tata, Ratan Tata, Aditya Birla, Kumar Mangalam Birla, Mr Dhirubhai Ambani and Sons, Kiran Mazumdar Shaw, Verghese Kurien) Leaders in the Banking and Insurance Industry Indian Leaders (Banking & Insurance: H.Shanbagh. Uday Kotak, K.V. Kamath Naina Kidwai, Deepak Parekh, Chanda Kochhar, Hinduja, Godrej, Aziz Premzi, Narayan Murthy, Anand Mahindra, Governor of RBI) 	
	 International Leader President of World bank, President of Asian Development Bank, President of Fed Reserve, President of International Monetary Fund 	

- 1. Certo Samuel C. and CertoTervis (2012), Modern management: Concepts and Skills, Pearson Education
- 2. Essentials of Management Koontz H & W McGraw Hill, New York
- 3. Principles of Management Ramaswamy Himalaya, Mumbai
- 4. Management Concept and Practice Hannagain T McMillan, Delhi
- 5. Basic Managerial Skills for All McGrath, E.H. Prentice Hall of India
- 6. Management-Text & Delhi Assessment Pattern
- 7. Essentials of Management Massie Joseph Prentice Hall of India
- 8. Management: Principles & Duening & N. Duening & John Ivancevich Biztantra
- 9. Management Concepts and OB P.S.Rao & N.V.Shah Ajab Pustakalaya
- 10. Management Concepts and Strategies J S Chandran Vikas Publishing House
- 11. Principles of Management Tripathi P.C. Tata McGraw Hill.

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4. Advanced Accountancy

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Accounting for Shares And Debentures	20
Module 2	Amalgamation and Reconstruction	25
Module 3	Banking Companies and NBFC	15
Module 4	Liquidation of Companies	15
Module 5	Consolidated Financial Statements	15
	Total	90

Course Objectives

- 1. To enable the students to acquire knowledge of the financial accounting principles and practices
- 2. To familiarize the students with the techniques of preparing financial statements.

Course Outcome

- 1. CO1: Explain conceptual knowledge of basics of accounting. (Level: Remember)
- 2. CO2: Identify events that need to be recorded in the accounting records. (Level: Understand)
- 3. CO3: Develop the skill of recording financial transactions and preparation of reports in accordance with Accounting Principles (Level: Apply)

Module	Topics	No. of Lectures
1	Accounting for Shares And Debentures	20
	 Issue of Shares, Bonus issue and Rights issue Redemption of Preference Shares Buy back of Securities and Equity shares with differential rights Investment Accounts Redemption of Debentures 	
2	Amalgamation and Reconstruction	25
	 Amalgamation and Types of Amalgamation Calculation of Purchase Consideration Accounting for Amalgamation Types of Reconstruction Methods of Internal Reconstruction Entries for Internal Reconstruction 	
3	Banking Companies And NBFC	15
	 Relevant provisions of Banking Regulation Act Capital Adequacy Norms Income recognition, Classification of Assets, Provisions and Special transactions Preparation of Financial Statements Definition and Classification of NBFCs Regulations governing NBFCs Prudential Accounting Norms for NBFCs 	
4	Liquidation of Companies	15
	 Statement of Affairs Deficiency Account Preferential payments and overriding preferential payments Liquidator's Final Statement of Account 	
5	Consolidated Financial Statements	15
	 Concept of Group, Holding and Subsidiary Company Purpose and Advantages of CFS Procedure for consolidation Calculation of Goodwill/Capital Reserve and Minority Interest Preparation of CFS 	

- 1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- 2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- 3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by LesileChandwichk, Prentice Hall of India Adin Bakley (P) Ltd.
- 4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- 5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- 6. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paperback
- 7. Compendium of Statement and Standard of Accounting, ICAI.
- 8. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 9. Company Accounting Standards by Srinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.
- 10. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi.
- 11. CA Intermediate Module

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5. Corporate & Other Laws

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Company Law	15
Module 2	The Indian Contract Act, 1872	15
Module 3	The Negotiable Instruments Act, 1881	15
Module 4	The General Clauses Act, 1897	10
Module 5	Interpretation of Statutes	5
	Total	60

Course Objectives

- 1. To provide the student with knowledge of the legal environment in which a consumer and businesses operates
- 2. To provide the student with knowledge of legal principles.

Course Outcome

- 1. CO1: Explain the Legal Environment of Business. (Level: Remember)
- 2. CO2: Discuss the requirements of the contract agreement. (Level: Remember)
- 3. CO3: Explain the various provisions of Company Law. (Level: Understand)
- 4. CO4: Discuss the use of analytical skills in case study analysis. (Level: Understand)
- 5. CO5: Prepare the transactions involving the Sales of Goods Act. (Level: Apply)

Module	Topics	No. of Lectures
1	Company Law	15
	 Incorporation Prospectus Share Capital and Debentures Acceptance of Deposits Registration of Charges Management Dividend Accounts and Audit 	
2	The Indian Contract Act, 1872	15
	Indemnity and GuaranteeBailment and pledgeAgency	
3	The Negotiable Instruments Act, 1881	15
	 Promissory Note Bills of Exchange Cheques Parties – Acceptor, Holder, Holder in due course Classification of Negotiable Instruments Negotiation Indorsement Material Alteration Dishonour 	
4	The General Clauses Act, 1897	10
	 Preliminary General Definitions Orders, Rules etc. under enactments General Rules of Construction Miscellaneous 	
5	Interpretation of statutes	5
	 Importance of Interpretation Rules of Interpretation Aids of Interpretation 	

- 1. Law of Contract: Avatar Singh, Eastern Book Company.
- 2. Mercantile Law: by M.C.Kucchal.
- 3. Business Law: N.D.Kapoor
- 4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
- 5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
- 6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
- 7. The Negotiable Instruments Act: Bhashyam and Adiga, Bharat Law House.
- 8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
- 9. Khergamvala on the Negotiable Instruments (Amendment)Act,2015, Lexis Nexis.

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6. Project Work I

OBJECTIVES:

At the end of the semester the students should be able to:

- 1. Identify the potential areas of research in his/her field.
- 2. Collect data from various sources including the internet or experiments, analysis the make new connections and link them to life
- 3. Read and write originally and usefully

Course Outcome

After successful completion of the course the learner will be able to:

- 1. CO1 Identify the potential areas of research in his/her field. (Cognitive Level: Apply)
- 2. CO2 Categorize the project work to read and write originally and usefully. (Cognitive Level: Analyze)
- 3. CO3 Evaluate the data collected for research work. (Cognitive Level: Evaluate)
- 4. CO4 -Compile the collected data from various sources including the internet or experiments, analysis the make new connections and link them to life (Cognitive Level : Create)

GUIDELINES:

- 1. The project may be done individually or in groups not exceeding five per group
- 2. The minimum pages of the project should be 30 pages in A4 size.
- 3. Marks for the project report will be 100 divided as 80% for the presentation of project and 20% for viva-voce

Evaluation scheme:

The allocation of marks for project is as follows:

Project	Marks
Objectives / Formulation including Hypothesis	10
Review of literature	10
Relevance of project to social needs	10
Methodology / Technique / Procedure adopted	20
Summary / Findings / Summation	10
Works cited / Annexure / Footnotes	10
Viva-Voce	30
TOTAL	100

The research will be an original work with plagiarism check and ethical clearance.

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7. Environmental Studies

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Components of Environment	6
Module 2	Energy, Resource Conservation and Pollution	6
Module 3	Climate Change and health management	6
Module 4	Environmental Management	6
Module 5	Practical Experiences	6
	Total	30

Course Objectives

1. To create awareness among the students about the environment with respect to its processes, damages and effects of human intervention. It also aims at explaining the ways in which the environment can be managed so that it can be saved from the wrath of human beings.

Course Outcome

- 1. CO1: Define Environmental Science. (Level: Remember)
- 2. CO2: Describe the types of Resources and Pollution. (Level: Understand)
- **3.** CO3: Associate health risks with climate change. (Level: Understand)

Module	Topics	No. of Lectures
1	Components of Environment	6
	 Definition, nature and scope of environmental science Components of environment: atmosphere, biosphere, lithosphere, hydrosphere Man-environment relationship and concept of carrying capacity Biogeochemical cycle: carbon, nitrogen, phosphorus, water, energy flow 	
2	Energy , Resource Conservation and Pollution	6
	 Energy: Definition, sources - Renewable and non-renewable, Sun as a source of energy Energy use patterns and future needs, Energy conservation policies Resources: Definition and types, conservation of resources with examples Pollution- definition, types, effects and management, plastic pollution 	
3	Climate Change and health management	6
	 Climate Change: Meaning, impacts, examples Associated health risks and solutions, examples Climate Change and ecological imbalance, effects Policies related to climate change, health management in India. 	
4	Environmental Management	6
	 Concept of sustainable development and its application Meaning and process of Environmental impact assessment ISO: standards related to environmental management: ISO 14000 and ISO 14001 Waste management- Meaning, problems and case studies of Indian metro cities: Mumbai, Pune, Bangalore, Delhi, Chennai 	
5	Practical Exercises	6

- Project work
- Environmental Diary: Based on observation
 Field survey report: Visits to NGOs,
 Sanctuaries/National Parks, ecotourism

- 1. Singh, Y.K. (2006): Environmental Science, New Age International, New Delhi.
- 2. Kumar, A. (2008): A Textbook of Environmental Science, APH Publishing Corporation, New Delhi.
- 3. Chauhan, B. S. (2008): University Science Press, New Delhi.
- 4. Folio, W. (2016): Climate change and health: Improving resilience and reducing risks, Springer, Portugal.
- 5. Levy, B. (2015): Climate change and public health, Oxford University Press, London.
- 6. Mareddy, A. (2017): Environmental impact assessment: Theory and practice, BS Publications, United States.

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7. Nutrition & Lifestyle

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Sleep	7
Module 2	Stress/Emotional health	8
Module 3	Hydration and Basic lifestyle changes	7
Module 4	Exercise	8
	Total	30

Course Objectives

- 1. To understand the basic lifestyle changes in a human body
- 2. To understand the benefits and need for exercise in a human body

Course Outcome

- 1. CO1: Explain the importance of Sleep, hydration, lifestyle changes & exercise. (Level: Remember)
- 2. CO2: Describe the basics of maintaining a healthy life. (Level: Understand)

Module	Topics	No. of
		Lectures
1	Sleep	7
	Sleep- cycle, brain waves,	
	 Conditions that impact sleep cycle, 	
	Sleep and bedtime routine,	
	• Importance of sleep and side effects of sleep deprivation -	
	immunity, hormonal imbalance, gut etc	
	Adrenal fatigue with respect to sleep	
2	Stress/Emotional health	8
	Stress/ emotional health- how does stress affect,	
	Sympathetic Nervous system and Parasympathetic Nervous	
	system,	
	Stress and inflammation,	
	Stress-immunity,	
	Ways to manage stress,	
	 Adrenal fatigue with respect to stress 	
3	Hydration and Basic lifestyle changes	7
	Hydration- Functions and importance-	
	Adequate hydration	
	 Foods that dehydrate you, 	
	• Side effects of dehydration,	
	 Concepts of Intermittent Fasting, - 	
	Self study Dry Fasting, Circardian Intermittent Fasting,	
	 Impact of fasting on human body, 	
	Fasting phase and building phase,	
	Impact of nutrition deprivation on cell metabolism	
4	Exercise	8
	• Exercise- Benefits of exercise,	
	• Types- aerobic and anaerobic- and cover examples in detail,	
	 Side effects of over exercising, 	
	• Impact of no/ over exercise on muscles- weight gain/loss and	
	exercise/ muscle gain and loss with respect to exercise,	
	Impact of exercise on BMR	

- 1. Joshi SA. (2010). Nutrition and Dietetics. 3rd Ed. New Delhi: McGraw Hill Education (India) Put Ltd.
- 2. Raut SK., Mitra K and Chowdhury P., Adhunik Pustibigyan, Academic Publishers.
- 3. Srilakshmi B.(2018). Dietetics,. New Delhi: New Age International.
- 4. Sahoo S and Sahoo SK. (2016). Pustibigyan, Kolkata: ChayaPrakashani.
- 5. Sohi D. A Comprehensive Textbook of Nutrition & Therapeutic Diets, New Delhi: Jaypee Brothers Medical Publishers.
- 6. Mudambi SR and Rajagopal MV.(2012). Fundamentals of Foods, Nutrition and Diet Therapy. 6thed. New Delhi: New Age International.
- 7. Begum MR, A Textbook Of Foods- Nutrition And Dietetics. Sterling Publishers Pvt. Ltd.

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7. Basics of Financial Services

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Financial System	7
Module 2	Banks	7
Module 3	Insurance	8
Module 4	Mutual Funds	8
	Total	30

Course Objectives

- 1. To get acquainted with the basics of financial system and financial markets
- 2. To provide the basic objectives of Regulating Agencies.
- 3. To understand and acquire knowledge of basic concepts of Insurance and Mutual funds

Course Outcome

After successful completion of the course the learner will be able to:

CO1: Outline the structure of financial system. (Level: Remember)

CO2: Explain the basic concepts of banks and mutual funds. (Level: Understand)

CO3: Interpret the key terminologies and functioning of Mutual funds (Level: Understand)

Module	Topics	No. of
	-	Lectures
1	Financial System	7
	Overview of Financial System, Financial Markets,	
	Structure of Financial Market (Organised and	
	Unorganised Market), Components of Financial system,	
	Major financial intermediaries, Financial Products,	
	Function of Financial System, Regulatory framework of	
	Indian financial system	
2	Banks	7
	Commercial Banks, RBI and Development Banks	
	Concept of Commercial Banks; Reserve Bank of India;	
	Development Banks	
3	Insurance	8
	Concept, Basic Characteristics of Insurance, Insurance	
	company operations, Principles of Insurance,	
	Reinsurance, Purpose and need of Insurance, Different	
	kinds of Life Insurance Products, Basic idea about fire	
	and marine insurance and bancassurance	
4	Mutual Funds	8
	Concept of Mutual Funds, Growth of Mutual funds in	
	India, Features and Importance of Mutual Fund, Mutual	
	fund schemes, money market mutual funds, private	
	sector mutual funds, Evaluation of the performance of	
	Mutual Funds, Functioning of Mutual funds in India	

Reference Books:

1. Basics of Financial Services by Jia Makhija, Vipul Prakashan

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7. Introduction to Design

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Elements of Design	7
Module 2	Colour Pattern	7
Module 3	Principles of Design	8
Module 4	Overview of Design Courses	8
	Total	30

Course Objectives

- 1. To understand elements & principles of design such as point, lines, shapes, colour, texture & forms, volume, spaces etc.
- 2. To get acquainted with the overview of various design courses

Course Outcome

After successful completion of the course the learner will be able to:

CO1: Identify the elements and principles of design and their applications in the design process. (Level: Remember)

CO2: Explain colour concepts & theories (Level: Understand)

Module	Topics	No. of
		Lectures
1	Elements of Design	7
	 Line, Form, Shape & Size 	
	Basic units of visual design, which forms its structure	
	and convey visual messages	
2	Colour Pattern	7
	• Learning Colour theory through the colour wheel,	
	study of	
	various colour schemes as applied to Interior spaces,	
	study of pattern & design textures	
3	Principles of Design	8
	• Understanding Principles of Design such as Balance,	
	Rhythm, Harmony and their application in Design	
	• Representation of Principles of Design in 2D or sketch	
	form only	
4	Overview of Design Courses	8
	• Fashion Design, Interior Design, Graphic Design,	
	Web Design, Textile Design, Apparel Design,	
	Jewellery Design, Industrial Design, Product Design,	
	Furniture Design.	

- 1. Gonnella, Rose (2014) Design Fundamentals: Notes on Visual Elements and Principles of Composition.
- 2. Kaur, Surinderjit (2015)- Elements and Principles of Design.
- 3. Greene, Charlene (1982)- Masking the Color Wheel
- 4. Martha Gill (2001) Color Harmony for Interior Design

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7. Overview of Sports Management

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	History of Modern Sports and other Forms of Organized Physical Activity	7
Module 2	Sports Management Environment:	7
Module 3	Roles and Functions of National/International Sports Organsiations	8
Module 4	Financial evolution of Sport	8
	Total	30

Course Objectives

- 1. To understand and apply the fundamental concepts of Sports Management.
- 2. To understand the basics of Sports Administration
- 3. To understand the role and functions of various Sports Organizations.

Course Outcome

After successful completion of the course the learner will be able to:

CO1: Explain the basic concept of history of sports organisation. (Level: Remember)

CO2: Describe the management of a sports organization (Level: Remember)

CO3: Identify various funding sources for Sport (Level: Remember)

CO4: Remember the role of various International and National Sports Organisations (Level: Understand)

Module	Topics	No. of
	_	Lectures
1	History of Modern Sports and other Forms of Organized	7
	Physical Activity	
	History of Modern Sports and other Forms of Organized	
	Physical Activity	
	A Historical Overview of Sports	
	 Evolutionary Processes of Modern Sports 	
	• Relation between Physical Education and Sports,	
	Exercise Physiology	
2	Sports Management Environment	7
	• Definition of Organization and Management; What is	
	Sports Management; Unique features of Sports; Sports	
	Management Environment; Three Sectors of Sports;	
	What is different about Sports Management; Key Skills	
	of a Sports Manager	
3	Roles and Functions of National/International Sports	8
	Organsiations	
	• Roles Of IFA, FIFA, BCCI, ICC, CAB, Sports	
	Authority Of India (SAI), National Hockey	
	Association, Bengal Volleyball Association, Bengal	
	Tennis Association, Their Functions and Importance in	
	the Promotion and management of Sports	
4	Financial evolution of Sport	8
	• Financial evolution of Sport; Funding sources for sport;	
	Understanding financial information; The Balance	
	sheet; Profit and loss statements; Cash flow; Budgeting	
	systems;	
	Understanding sport marketing; The Sport marketing	
	framework; Sport product innovation; Sport marketing	
	and social media; Sport media relationship; Broadcast	
	rights.	

- 1. Fundamental of sports and exercise by Alan Kornspan- Human Kinetics Publishers (May 2009)
- 2. Sports & Society, 2nd edition by Grant Jarvie Routledge (2012) International Sports Management Gonzalo Bravo