



# **UNIVERSITY OF CALCUTTA**

## **Notification No. CSR/59/2024**

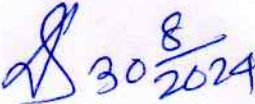
It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in the exercise of her powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 16.08.2024 approved the syllabi for semester-3 & 4 of BBA (4-year Honours & Honours with Research) courses of studies under CCF.

The above shall take effect from the Semester-3 examinations, 2024 and it will be applicable for the candidates who took admission in the academic Session 2023-2024 only.

SENATE HOUSE

Kolkata-700073

30.08.2024

30/8/2024

Prof.(Dr.) Debasis Das

Registrar

REGISTRAR  
UNIVERSITY OF CALCUTTA

**Semester 3**  
**Fundamentals of Financial Accounting BBAA301CC3**

**Credits-4**

**Marks-100**

Objective:

To familiarize students with the basics of accounting, mechanics of preparation of financial statements and role of Accounting Standards in accounting discipline.

Course Contents

Unit I

Introduction to Financial Accounting:

Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance.

Unit 2

Preparation of -Trading Account, -Profit & Loss Account and -Balance Sheet .Accounting cycle from journal to balance sheet and its continuity over the years.

Unit 3

Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. Inventory valuation (LIFO, weighted Avg. Cost) Revenue recognition.

Unit 4

Introduction to International Financial Reporting Standards (IFRS) and Ind AS. IFRS – Concept and need .Ind AS – Convergence, benefits and applicability to different class of entities . Conceptual Framework (theoretical part only)

Readings:

1.S.N.Maheshwari,SuneelK.Maheshwari,andSharadK.

Maheshwari:AnIntroductiontoAccountancy,VikasPublishingHousePvt.Ltd.

2.R. Narayana swamy, Financial Accounting: A Managerial Perspective, PHILearningPvt.Ltd.

3.Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.

4.J.R.Monga,FinancialAccounting:ConceptsandApplications,MayurPaperbacks.

5.T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

**2. Cost Accounting BBAA302CC4**

**Credits -4    Marks-100**

Unit 1 INTRODUCTION

Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. . Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Element-wise, Function wise, Behaviour-wise, Sunk Cost, opportunity Cost, Incremental and Differential cost. Costing Methods and Techniques (introduction only).

Unit 2 Material Costs Purchase of materials:, purchase procedure, documentation, determination of material purchase costs. Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. Materials control:

Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. Treatment of Normal and Abnormal Loss of Materials

#### Unit-3

Labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover). Main Principles for sound system of wage incentive schemes, labour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Efficiency based); Group Bonus scheme (simple). System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose

#### Unit 4

Overhead: Definition, Classification of Overhead- Functional and Behavioural. Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment. Administration and Selling & Distribution Overheads and their charging.

#### Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting: Theory and Practice, PHI
- Drury, Colin., Management and Cost Accounting, Cengage
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Mitra, J.K., Cost & Management Accounting, Oxford
- Hanif, M., Cost & Management Accounting, McGraw Hill

Bhattacharya Debarshi, Cost & Management Accounting I, Law Point

### **3. Banking Theories and Practices      BBAA303M3**

**Credits -4    Marks-100**

#### COURSE OBJECTIVE:

The course will help students to understand: To acquire knowledge of working of Indian Banking system. The impact of government policy and regulations on the banking industry

UNIT-I: INTRODUCTION: Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.

UNIT-II: RESERVE BANK OF INDIA: RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

UNIT-III: TYPES OF BANKS: District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-IV: NEGOTIABLE INSTRUMENTS: Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities – Banking Receipts. Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

- READINGS: 1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers  
 2. Banking Theory & Practices: K.E. Shekar, Vikas Publications  
 3. Banking theory & Practices: SanthiVedula, HPH.  
 4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.  
 5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers  
 6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon  
 7. Banking: N.T. Somashekar, New AgeInternational Publishers

#### 4.INDIA'S DIVERSITY AND BUSINESS

BBAA304MD3

Credits -3

Marks-75

##### Objective:

The objective of the paper is to understand the bases of India's diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges. Further, it aims at understanding the diversity and its implications for the business.

**Unit 1** Recognizing, Accommodating and valuing diversity. Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources; Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements. Social diversity in India: Peopling, demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions

**Unit 2** People, Livelihood and Occupational Diversity. Traditional livelihoods and their nature - agriculture, crafts, industry and services; Region, occupation and employment

**Unit 3** Linkages between Diversity and India's Socio-economic challenges. Regional variations in terms of geographic and socio-economic factors- trends and emerging options; Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development;

**Unit 4** Diversity and Business. Indian Consumers and marketing; Rural and Urban context. Diversity, manufacturing, industry and services; Diversity and Innovation; Workforce diversity and management.

##### References:

1. Bhatt, B. L. (1980)-“ India and Indian Regions: A Critical Overview” in David E. Sopher ‘An Exploration of India- Geographical Perspectives on Society and Culture’. Cornell. Pages- 35-61 for Socio cultural regions.
2. Bill Aitken, Seven sacred rivers, Penguin Books, 1992
3. Bose NK (1969) Unity in Indian Diversity in Desai AR (1969)
4. Rural Sociology in India, reprinted 2009, Popular Prakashan, (for diversity as strength Part II chap 3 pp 134-136)
5. Chakravarti AK (2004) Regional Preferences for Food: Some Aspects of Food Habit Patterns In Indiain Grover N and KN Singh (eds) 2004, Cultural Geography: Form and Process, Concept Publishers, Delhi ( for regional specificity of food -Chap 23 pp 355 to 375)
6. Gadgil and Guha Ecology and Equity: The use and abuse of nature in contemporary India. Penguin 1995
7. Gail Robinson and Kathleen Dechant, Building a business case for diversity, Academy of Management Executive 1997, Vol 11, No. 3
8. Kaul, Vijay Kumar, ‘Innovation Revolution: Harnessing India's Diversity’ Yojana, November 2014, also available at SSRN, <http://ssrn.com/abstract=2517855>
9. Kaul, Vijay Kumar, INDIA'S DIVERSITY AND GLOBALISATION: UNIFYING FORCES AND INNOVATION, Working paper in Social Sciences Research Network (SSRN), June 2014 <http://ssrn.com/abstract=2444668>
10. Kaul, Vijay Kumar, INDIA'S DIVERSITY: FROM CONFLICT TO INNOVATION, Working paper in Social Sciences Research Network (SSRN), June 2014 <http://ssrn.com/abstract=2444099>
11. Kaul, Vijay Kumar, Managing Diversity, in Business Organisation and Management, chapter 35,

Pearson Education, 2012.

12. Nehru J (1946) The Discovery of India, OUP, chaps 4-8

13. Sopher, D.E. – “The Geographical Patterning of Culture of India” in David E. Sopher ‘An Exploration of India- Geographical Perspectives on Society and Culture’. Cornell, Pages- 289-326.

14. Thomas Kochan, Katerina Bezrukova, Robin Ely, et al, The EFFECTS OF DIVERSITY ON BUSINESS PERFORMANCE: REPORT OF THE DIVERSITY RESEARCH NETWORK, Human Resource Management, Spring 2003, Vol 42, No.1. pp3-21

**5. MIL-1 BBAA305AEC3**  
(Common for all UG programmes)

**Credits -2**

**Marks-50**

**6. ACCOUNTING SOFTWARE BBAA306SEC3**

**Credits -4 Marks-100**

**Objective: familiarise students with an Accounting Software**

Unit 1: Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet

Unit 2. Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials), Accounting voucher, inventory voucher, memorandum voucher, invoicing.

Unit-3. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation, Bank Reconciliation, Tax implementation – GST (Interstate & Intrastate), GST Reports, TDS,

Unit-4. Payroll Accounting, Stock Analysis and Reports, Financial Reports (Trial Balance, Profit & Loss, Balance Sheet), Backup and Restore, Security Control Setup

**Or**

**6. STATISTICAL SOFTWARE BBAA306SEC3**

**Credits -4**

**Marks-100**

Objective: familiarise students with a statistical package for data analysis related to the Statistics and Market Research papers and which will also help in the Research Project. Any user friendly statistical package depending on resources available at each institution can be used. For example SPSS, PSPP (opensource)/ or any other equivalent. Some of the statistical analysis functions are also available in add in tools in Excel.

Course contents:

1. Introduction- Data Entry, Storing and Retrieving Files, Statistics Menus, Generating New Variables
2. Running Statistical Procedures – data entry and interpretation of the output Descriptive Statistics
  - T-tests
  - Chi Square test One way Anova Correlation
  - Linear regression including multiple regression Cluster analysis
  - Discriminant Analysis
  - Factor analysis/Principal Components Analysis

## Semester-4

### 1.FINANCIAL MANAGEMENT BBAA401CC5.

Credits -4

Marks-100

#### Objective:

To acquaint students with the techniques of financial management and their applications for business decision making.

Course Content:

#### Unit I

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk (Concept)

#### Unit 2

Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index Method. Concept and Measurement of Cost of Capital:Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

#### Unit 3.

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani- Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory. Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

#### Unit 4

Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

#### Readings

1 M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publishing Co. Ltd.

2.R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.

3.I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House

4.R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education

5.J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice

## **2. Human Resource Management BBAA402CC6**

**Credits-4**

**Marks-100**

### Objective:

The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases.

### Course Contents

#### Unit 1

Human Resource Management: Concept, Functions, roles, Knowledge, Skill, Ability & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, Work life balance, HR role in strategy formulation & gaining competitive advantage.

#### Unit 2

Human Resource Planning: Process, Forecasting demand & supply, Human Resource Information System (HRIS) succession planning. Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e-recruitment, selection process, orientation process.

#### Unit 3

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages. Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

#### Unit 4

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline- concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining welfare.

### Readings:

3. DeCenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
4. Dessler, G: Human Resource Management, Pearson.
5. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.

6. Rao, V.S.P.: Human Resource Management-Text and Cases, Excel Books.  
 5. R. Wayne Mondy & Robert M. Noe: Human Resource Management, Pearson.  
 6. K. Aswathapa:  
 7. Biswajit Pattanayak:  
 8. S.S. Khanka

### **3. Production and Operations Management. BBAA403CC7**

**Credits-4 Marks-100**

Objective:

To understand the production and operation function and familiarize students with the technique for planning and control.

Course Contents:

Unit 1

Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of POM, goods vs. services. Operations as a key functional area in an organisation. Operation Strategies- Definition, relevance, strategy formulation process, order qualifying and order winning attribute Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR and availability). Lean production: Definition of lean production, lean Demand Pull logic, waste in operations, elements that address elimination of waste, 2 card kanban Production Control system.

Unit 2

Forecasting- Definition, types, qualitative (grass roots, market research and Delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD. Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines, Gantt charts.

Unit 3

Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM). Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout). Assembly line balancing by using LOT rule; Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method. Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon. Decision trees analysis

Unit 4

Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory), Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables. Elementary Queuing Theory : Poisson- Exponential Single Server Model with Infinite Population. (question based on M/M/1).



## Readings:

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry, Production & Operations Management, Pearson Education
3. Chase R B, Aquilano N J, Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
4. S.P. Gupta, Statistical methods, Sultan Chand & Sons.
5. Adam, E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi
6. S.N. Chary, Production & operations management– Tata McGraw Hill, New Delhi
7. Buffa E S, & Sarin R K, Modern Production / Operations Management (8th edition) John Wiley, 1994
8. Gaither and Frazier, Operations Management, Thomson South-Western
9. Operations Research, P.K. Gupta, Man Mohan, Kanti Swarup, Sultan Chand
10. Operations Research, V.K. Kapoor. Sultan Chand & Sons

## 4. Marketing Management BBAA404CC8

**Credits -4 Marks-100**

### Objective:

This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

### Course Contents:

#### Unit 1:

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

#### Unit 2:

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

#### Unit 3:

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

#### Unit 4:

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms 7Ps.

### Readings:

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UIHaq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.

4. Zikmund, W.G. & D'Amico, M.: Marketing, Ohio: South-Western College Publishing.

### **5. Global Business Environment BBAA405M4**

**Credits -4 Marks-100**

#### **Objective of course**

#### **Unit-I**

Introduction : Global Environment -Characteristics and Components Strategies for India going global  
Multinational Enterprises(MNE) - Benefits to host and home country Demerits of MNE

#### **Unit-II**

International Investment - Factors effecting foreign Investment Growth of foreign investment -  
Significance of foreign investment Foreign Investment in India

#### **Unit-III**

World Trade Organisation General Agreement on Trade and Tariffs (GATT) - Concept World Trade  
Organization (WTO)- Functions, Principles, Organizational Structure The WTO Agreements - A Bird's  
eye view Salient feature of Uruguay Round Agreement Dispute Settlement Mechanism, Ministerial  
Conferences

#### **Unit-IV**

International Economic Organisations Introduction, Objectives, Organisational Structure and Functions of  
following organisation - International Monetary Fund (IMF) International Bank for Reconstruction and  
Development (IBRD) South Asian Association for Regional Cooperation (SAARC) European Union  
(EU)

1. Francis Chrunilam - International business Environment
2. R Chandran - International business Environment
3. Francis Chrunilam - Business Environment
4. Ahswathappa K - Business Environment
5. Ahswathappa K - Business Environment
6. R Daft and K P M Sundaram - Indian Economy
7. A N Agrawal - Indian Economy
8. D M Mithani - Money, Banking, International Trade and Finance K Subbarao – International  
Business, Himalaya Publication

### **6. MIL-2 BBAA406AEC4 (Common for all UG programmes)**

**Credits -2**

**Marks-50**