

# **SEMESTER –VI**

## Model curriculum for UG Degree in BBA

**SEMESTER –VI**

<b>CC 601</b>	<b>Project Management</b>	<b>3L:1T:0P</b>	<b>4 Credits</b>
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**Course Description:** Project Management is a core course designed to introduce students to the fundamental aspects of planning, executing, monitoring, and closing projects across diverse industries. The course emphasizes the use of project management tools, particularly Microsoft Project, to manage timelines and resources efficiently. Through exploring risk management, stakeholder communication, and Agile methodologies, students will develop the critical thinking and practical skills necessary for successful project management.

**Course Objectives:**

1. To provide a comprehensive understanding of the project management lifecycle from inception to closure.
2. To enhance skills in using project management tools such as Microsoft Project for managing complex projects.
3. To explore effective stakeholder management and communication strategies critical for project success.
4. To analyze risk management strategies and their application to ensure project success under varying circumstances.

**Course Content:**

**Unit 1: Fundamentals of Project Management**

This unit covers the core concepts of project management, including the project life cycle, the role of the project manager, and the organizational context of projects. Students will learn about the stages of a project from initiation to closure and the key responsibilities of a project manager in driving project success.

**Unit 2: Project Planning and Tools**

Focusing on the planning phase of project management, this unit explores setting project scope and objectives, developing a Work Breakdown Structure (WBS), and managing time through scheduling techniques such as Gantt charts and PERT/CPM. Practical application includes using Microsoft Project to create and manage schedules, emphasizing the integration of project management tools to streamline project planning.

### **Unit 3: Executing and Monitoring Projects**

This unit delves into resource allocation, budgeting, and quality control within project execution. Students will also learn about risk management processes including identification, analysis, and response strategies. Practical exercises will include resource management and performance tracking using Microsoft Project, highlighting effective control measures to ensure project alignment with planned objectives.

### **Unit 4: Concluding Projects and Agile Methodologies**

The final unit discusses the closing phase of projects, including performance measurement, stakeholder communication, and post-project evaluation. Additionally, this unit introduces Agile project management principles and the Scrum framework, comparing Agile with traditional project management methods to provide students with a broader understanding of managing projects in dynamic environments.

#### **Suggested Case Topics:**

- The Big Dig: A project management analysis of Boston's Central Artery/Tunnel Project.
- The launch of Apple's iPhone: Managing high-stakes technology projects.
- Project management in non-profits: The case of the Global Fund's initiatives.

#### **Suggested Research Paper Reading:**

Orieno, O. H., Ndubuisi, N. L., Eyo-Udo, N. L., Ilojianya, V. I., & Bii, P. W. (2024). Sustainability in project management: A comprehensive review. *World Journal of Advanced Research and Reviews*, 21(1), 656-677.

#### **Textbooks (Latest Edition):**

1. *Information Technology Project Management*, by Kathy Schwalbe, Cengage Learning.
2. *Project Management: A Managerial Approach*, by Jack R. Meredith and Samuel J. Mantel Jr., Wiley.

#### **References**

#### **Course Outcomes:**

1. Understand and apply the key principles of project management to various project environments.

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2. Gain proficiency in using Microsoft Project for project planning, execution, monitoring, and closing.
3. Develop skills in stakeholder management and communication strategies essential for project success.
4. Explore and apply risk management techniques to mitigate potential project issues.

#### **Suggested Pedagogy:**

This course utilizes various teaching methodologies such as interactive lectures, student discussions, PowerPoint presentations, engagement with research articles, case studies, and simulation exercises to provide a comprehensive learning experience.

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<b>CC 602</b>	<b>Business Taxation</b>	<b>2L:0T:0P</b>	<b>2 Credits</b>
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#### **Course Description:**

This course provides a comprehensive understanding of business taxation, focusing on Goods and Services Tax (GST) and Customs Duty. Students will examine the principles, concepts, and practices of key areas, gaining insights into impact on business operations. By the end of the course, students will be equipped with the knowledge and skills necessary to navigate the complexities of GST and Customs Duty in the business environment.

#### **Course Objective(s):**

1. Analyse the legal provisions governing GST and Customs Duty to comprehend their scope and application in business transactions.
2. Examine the tax implications of GST and Customs Duty on different business activities.
3. Explain procedures and methods to calculate GST liabilities and Customs Duty obligations accurately, ensuring compliance with relevant laws and regulations.
4. Orient with the practical application of GST and Customs Duty in business decision-making processes.
5. Provide knowledge of latest amendments and changes in GST and Customs Duty laws to adapt business strategies and practices accordingly.

**Course Content:**

**Unit 1: Goods and Service Taxes (GST) – Overview and Concepts**

Fundamentals of GST, Constitution {101st Amendment} Act 2016, Tax Structure in India, Types of Taxes – Direct and Indirect Taxes. Introduction to GST – need for GST, origin, Constitutional amendment for bringing GST, one nation one tax, objectives, structure, GST council, tax rates, GST vis-à-vis earlier tax laws, advantages, disadvantages.

Introduction to Central Goods and services Tax 2017 (CGST), State Goods and Service Tax Act 2017 (SGST), Union Territory Goods and Services Tax Act 2017 (UTGST), Integrated Goods and Services Tax Act 2017, Goods and Service Tax Network (GSTN), GST Council. Dual Model of GST – GSTN. Process of registration, compulsory registration, exemption from registration, liability for registration, deemed registration, cancellation of registration and revocation of registration. GST Unique Identification Number (GSTIN).

**Unit 2: Levy, Collection and Input Tax Credit**

Meaning of Supply, scope of supply, types of Supplies – Composite and Mixed Supplies. Levy and Composition, Composition of Levy. Persons liable to pay GST, Time of Supply and Value of Supply. Input Tax Credit – eligible and ineligible tax credit. Availability of Tax Credit under special circumstances- Transfer of Input Tax Credit – Input Service Distributor- Tax Invoice - Bill of Supply- Credit Note -Debit Note - Receipt Voucher - Payment Voucher - Revised Invoice - Transportation of goods without issue of Invoice - Delivery Challan. Payment of Tax -Modes of Payment - Electronic Liability Register - Electronic Credit Ledger - Electronic Cash Ledger- Time line for Payment of Tax - Challan Reconciliation - Interest on Late Payment - Set off of Input Tax Credit - Refunds- Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount.

**Unit 3 : Filing of GST Returns and Audit**

Overview of GSTR 1- GSTR 3B - GSTR 4 GSTR 5- GSTR6- GSTR7-GSTR8- GSTR – 9 - GSTR10- GSTR11. Audit by tax authority's U/s 65 – Special Audit U/s 66- Audit by department- Power of Departmental Audit – Returns- Authorization to Audit – Audit Procedure – Duration of Audit- Audit Findings-Reply to Audit Findings - Period of Limitation to issue Show Cause Notice - Assessment under Chapter XII- Assessment & Audit Rules (no 98 to 102) - Demands and Recovery.

Practical's on online GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty ledgers; GST Reports; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal.

**Unit 4: Customs Duty**

Introduction- Basic Concepts - Territorial Waters - High Seas – Types of Customs Duties - Basic customs duty - Protective duties - Safeguard duty – Countervailing Duty on subsidized articles - Anti-dumping duty – Baggage - Valuation - Baggage Rules and Exemptions. Procedure (including warehousing) - Export Procedure - Deemed Exports -

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Duty drawback - Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 - Valuation of Imported Goods -Valuation of Export Goods.

### Readings:

#### Textbooks (Latest Editions)

1. Datey, V. S.; Indirect Taxes. Taxmann Publications Pvt. Ltd.
2. Balachandran, V. ; Indirect Tax Laws. Sultan Chand & Sons.
3. Datey, V. S.; GST and Customs Law. Taxmann Publications Pvt. Ltd.
4. Singhania, V. K., & Singhania, K.; Indirect Taxation. Taxmann Publications Pvt. Ltd.
5. Sahay, B. S., & Ranjan, R. ; Goods and Services Tax (GST). Cengage Learning India.
6. Sury, M. M.; Indirect Taxes. New Century Publications.

### Course Learning Outcome(s):

On successful completion of the course students will be able to:

1. Describe the legal framework of GST and Customs Duty, including key provisions, regulations thereby explaining the tax implications on various business transactions.
2. Interpret tax laws and regulations to assess the impact of GST and Customs Duty on business operations and compliance requirements.
3. Calculate GST liabilities and Customs Duty obligations for different business scenarios and solve practical taxation problems related to the two.
4. Analyse the implications of GST and Customs Duty on business decisions, considering factors such as cost, risk, and compliance for effective planning thereby minimizing tax liabilities.
5. Create compliance frameworks for businesses to ensure adherence to GST and Customs Duty regulations.

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<b>SEC 601</b>	<b>Corporate Governance</b>	<b>2L:0T:0P</b>	<b>2 Credits</b>
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### Course Description:

This course will teach the fundamental theories and practice of corporate governance. This course covers the history of the corporation, boards of directors, the division of profit sharing and various forms of employee ownership and equity ownership among insiders, regulation, shareholder activism, the impact of takeovers and mergers and acquisitions on governance, ethical issues such as conflicts of interest and insider trading, international corporate governance, and policy developments likely to impact the corporation.

**Course Objectives:**

1. To provide learners with a comprehensive understanding of the concept of Corporate Governance, its emergence, and its significance in the modern organizational context.
2. To equip learners with the ability to assess and identify the various global corporate failures, using international codes of corporate governance.
3. To enable learners to understand and apply various composition of the board, the role of board and board committees, and concepts like insider trading, shareholder activism, class action suits, whistleblowing mechanism, and CSR in corporate governance.
4. To develop learners' skills for understanding the regulatory framework of corporate governance in India and to investigate the impact of corporate failures in India and common governance problems in these failures.

**Course Content:**

**Unit 1: Conceptual Framework of Corporate Governance**

Corporate Governance: Meaning, significance, and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two-Tier Boards

**Unit 2: Corporate Governance and Role of Stakeholders**

Board composition: Executive directors, non-executive directors and independent directors; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistleblowing Mechanism, CSR and Corporate Governance

**Unit 3: Global Corporate Failures and International Codes**

Maxwell (UK), Enron (USA); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

**Unit 4: Corporate Governance Regulatory Framework in India and Corporate Failures in India**

Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

**Suggested Readings: (Latest Editions)**

- Act, S. O. (2002). Sarbanes-Oxley act. Washington DC.
- Aparajita, S., & Rhudra, R. Insider Trading Regulation 2015. GNLU L. Rev., 4, 69.
- Monks, R. a. G., & Minow, N. Corporate Governance. John Wiley & Sons.

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- Roy Chowdhury Ghosh, A. Corporate Governance Under the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- Satheesh Kumar, T. N. Corporate Governance. India: Oxford University Press.
- Sharma, J. P. Corporate Governance, Business Ethics and CSR:(with Case Studies and Major Corporate Scandals). Ane Books Pvt. Ltd.
- Note: Latest edition of readings may be used and latest amendments to the regulations shall be referred to.
- Pedagogy: This course uses multiple pedagogies like interactive lectures, student discussions and PPTs, research articles, case studies, and simulation exercises.

#### **Practical Exercises:**

The learners are required to:

1. Research and present on the application of different theories of corporate governance in real-world companies.
2. Analyse a recent case of insider trading or shareholder activism and discuss its impact on the company's corporate governance.
3. Research and present on the impact of a major corporate failure on the development of international codes of corporate governance.
4. Analyse the impact of a specific regulation on corporate governance practices in India.
5. Research and present on a major corporate failure in India and the governance problems that contributed to this failure.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Describe the concept of corporate governance and its significance and discuss different theories of corporate governance.
2. Demonstrate the role of different stakeholders in corporate governance and interpret concepts like insider trading, shareholder activism, and CSR.
3. Relate major global corporate failures and the international codes that were developed in response.
4. Judge the regulatory framework of corporate governance in India, major corporate failures in India and the common governance problems associated with these failures.

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