

KALIABOR COLLEGE (AUTONOMOUS)

<DEPARTMENT OF BBA Syllabus>

(w.e.f. ACADEMIC SESSION 2026-27)

vide Board of Studies Resolution No. KC-AT-ECO/BoS/26/01

Dated:



Learning Outcome Based Curriculum Framework (LOCF)

For F.Y. BBA Programme

Under NEP-2020 Guidelines

Kaliabor College (Autonomous)

Nagaon-782137:: Assam :: India

Program Outcomes (POs)

Bachelor of Business Administration.

PO1: Business Knowledge and Management Competence

Acquire comprehensive knowledge of management principles, business functions, economic systems, accounting practices and organizational processes to address contemporary business challenges effectively.

PO2: Critical thinking and problem solving

Develop analytical and critical thinking abilities to identify business problems, evaluate alternatives, and formulate appropriate managerial solutions based on data and evidence.

PO3: Communication and Interpersonal skills

Demonstrate effective oral, written and digital communication skills required for professional interactions, teamwork, presentations, negotiations and business correspondence.

PO4: Financial and Quantitative Proficiency

Apply accounting financial management, business mathematics, statistics and quantitative techniques in business decision making and performance evaluation.

PO5: Leadership, Teamwork and Human Resource Management

Exhibit leadership qualities, teamwork, ethical behaviour and human resource management skills for managing individuals and groups in organizational settings.

PO6: Entrepreneurship and Professional Ethics

Demonstrate entrepreneurial mind-set, creativity, business opportunity recognition and adherence to ethical, legal and socially responsible business practices.

Academic credits

1 Major 1 Minor

Semester	Major/Core(Credit)	Minor (Credit)	MDC (Credit)	AEC (Credit)	SEC(Credit)	VAC (Credit)	Total Credit
1st	Major (4)	Minor (4)	MDC (3)	AEC (3+1)	SEC (2+1)	VAC (2)	20
2nd	Major (4)	Minor (4)	MDC (3)	AEC (3+1)	SEC (2+1)	VAC (2)	20
3rd	Major (4) Major (4)	Minor (4)	MDC (3)	×	SEC (2+1)	VAC (2)	20
4th	Major (4) Major (4) Major (4) Major (4)	Minor (4)	×	×	×	×	20
5th	Major (4) Major (4) Major (4)	Minor (4)	×	×	Internship (4) <i>During Summer Term</i>	×	20
6th	Major (4) Major (4) Major (4) Major (4)	Minor (4)	×	×	×	×	20
Minimum Credit	60	24	9	8	SEC (9) Internship (4)	6	120

Revised FYUGP (BBA) Structure under NEP

(Effective from 2026-2027 batch)

BBA 1 st Semester			
Paper Code	Subjects	Core/Major/ Minor	Credits
BBAU-MAJ-010104	Principles of management	Major 1	4
BBAU-MIN-010204	Financial Accounting	Minor 1	4
BBAU-MDC-010303	Managerial Economics	MDC-1	3
BBAU-SEC-010403	Computer Fundamentals	SEC-1	3
BBAU-AEC-010504	Business Communication-1	AEC-1	4
BBAU-VAC-010602	Environmental Science	VAC-1	2
Total			20
BBA 2 nd Semester			
BBAU-MAJ-020104	Business Organization and system	Major 2	4
BBAU-MIN-020204	Indian Economic Scenario	Minor 2	4
BBAU-MDC-020303	Business Maths and Statistics	MDC-2	3
BBAU-SEC-020403	MIS and Database Management	SEC-2	3
BBAU-AEC-020504	Business Communication-2	AEC-2	4
BBAU-VAC-020602	Management and professional skills	VAC-2	2
Total			20
BBA 3 rd Semester			
BBAU-MAJ-030104	Organizational Behaviour	Major-3	4
BBAU-MAJ-030204	Financial Management	Major-4	4
BBAU-MIN-030304	Principles of Marketing	Minor-3	4
BBAU-MDC-030403	Computer Application	MDC-3	3
BBAU-SEC-030503	Training & Development	SEC-3	3
BBAU-VAC-030602	Advertising & Publicity	VAC-3	2
Total			20
BBA 4 th Semester			
BBAU-MAJ-040104	Human Resource Management	Major-5	4
BBAU-MAJ-040204	Management Accounting	Major-6	4
BBAU-MAJ-040304	Consumer Behaviour	Major-7	4
BBAU-MAJ-040404	Operation Management & Control	Major-8	4
BBAU-MIN-040504	Legal Aspects of Business	Minor-4	4
Total			20
BBA 5 th Semester			
BBAU-MAJ-050104	Management of Industrial Relation	Major-9	4
BBAU-MAJ-050204	Indian Financial Markets and Operation	Major-10	4
BBAU-MAJ-050304	Sales Management	Major-11	4
BBAU-MIN-050404	Business Research Methodology	Minor-5	4
	Internship	Internship	4
Total			20
BBA 6 th Semester			
BBAU-MAJ-060104	Investment Banking and Financial Services	Major-12	4
BBAU-MAJ-060204	Human Resource Development Systems and Strategies	Major-13	4
BBAU-MAJ-060304	Income Tax Law & Practices	Major-14	4
BBAU-MAJ-060404	Business Policy & Strategy	Major-15	4
BBAU-MIN-060504	Entrepreneurship Development	Minor-6	4
Total			20

Principles of management

(Major)-4 credits

Course Objectives

1. To introduce the basic concepts and principles of management.
2. To familiarize students with managerial functions and processes.
3. To develop understanding of organizational structure and management theories.
4. To understand the role of managers in modern business organizations.

Course Outcomes

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

CO1: Explain the nature, scope and significance of management.

CO2: Apply the functions of planning, organizing, staffing, directing and controlling in business situations.

CO3: Demonstrate leadership and decision making skills in organizational contexts.

CO4: Evaluate managerial challenges and suggest appropriate solutions.

Details of Course

Unit 1: Nature and scope of management, Importance and functions of Management , Managerial rolls and skills, Evolution of management thought

Unit 2: Planning- Types of plans, Strategic planning, Management by objectives, Management by exception.

Unit 3: Organizing- Nature and purpose, Types, Organizational structure and design, Decentralization, Span of control.

Unit 4: Staffing- Nature and importance, Recruitment, selection, training and development.

Unit 5: Directing- Motivational theories, Leadership style, Communication

Unit 6: Controlling- Control techniques, Budgetary control and Performance measurement.

Suggested Books:

1. Functions & Principles of Management- J.K. Jain
2. Management- L. M. Prasad
3. Management: Theory & Practice- C.B.Gupta

Financial Accounting

(Minor)-4 credits

Course Objectives

1. To provide knowledge of accounting principles and concepts.
2. To develop skills in recording business transactions.
3. To familiarize students with preparation of financial statements.
4. To develop analytical abilities in interpreting financial information.

Course Outcomes

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

CO1: Explain fundamental accounting concepts, conventions and principles.

CO2: Prepare journal, ledger, trial balance and financial statements.

CO3: Analyze financial information for decision making purposes.

CO4: Apply accounting knowledge in business and organizational contexts.

Details of Course

Unit 1: Accounting Principles and Concepts- Meaning and definition, objectives and limitations of accounting, Accounting cycle, Accounting principles, Overview of Indian Accounting Standards.

Unit 2: Accounting Process- Basics of double entry system,

Journal- meaning and format, opening entries, adjusting entries,

Ledger- meaning and importance, posting from journal to ledger, balancing of accounts.

Trial Balance- meaning and objectives, methods of preparation, errors in trial balance, rectification of errors.

Subsidiary books- Purchase book, sales book, Cash book (single, double, triple column), Petty cash book

Unit 3: Preparation final accounts- Meaning, components, Trading Account:

format and preparation, calculation of Gross profit/loss. Balancing, rectification

Unit 4: Bills of exchange - Meaning, Parties to a bill (Drawer, Drawee, Payee), Types of bills, issue and acceptance of bill.

Unit 5: Accounting standards and IFRS basics.

Definition and objectives of accounting standards. Importance. Features of Ind AS, Difference between Accounting Standards and Ind Accounting Standards. Meaning and objectives of IFRS.

Suggested Books:

- 1. Financial Accounting- Dr. S. N. Maheswari, Vikas Publication**
- 2. Financial Accounting S P Jain and K L Narang, Kalyani Publication**
- 3. Accountancy- D.K.Goel, Rajesh Goel, Shelly Goel, Arya Publication**

Managerial Economics

(MDC) 3 credits

Course Objectives

1. To introduce economic concepts relevant to business decision making.
2. To develop understanding of demand and supply analysis.
3. To familiarize students with market structure and pricing decisions.
4. To explain production and cost concepts.

Course Outcomes

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

CO1: Explain basic economic concepts and their business applications.

CO2: Analyze demand, supply and elasticity for managerial decisions.

CO3: Differentiate among various market structures and pricing strategies.

CO4: Evaluate business decisions using economic principles.

Details of Course

Unit 1: Nature and scope of managerial economics

Meaning and nature of managerial economics, Difference between Micro-economics and macro-economics.

Unit 2: Demand analysis and elasticity.

Meaning and types of Demand, Demand function, Determinants of demand. Elasticity of demand- Price elasticity, income elasticity, Cross elasticity. Importance of elasticity in business decisions.

Unit 3: Production and cost analysis

Production function (short & long run), Law of variable proportions, Law of Returns to scale. Economies of scale. Break-even analysis. Concept of cost-Fixed cost, variable cost, Marginal cost

Unit 4: Market structures:

Meaning and features of market, Types- Perfect, Monopoly, Monopolistic, Oligopoly competition. Comparison between different markets.

Unit 5: Pricing strategies and business decision making.

Objectives of pricing, Methods of pricing-cost based, demand based, competition based. Product life cycle. Profit maximization, pricing strategies: Penetration, Skimming, Psychological, Discount

Suggested Books;

1. Managerial Economics- H.L. Ahuja
2. Managerial Economics- Geetika, Piyali Ghosh & Purba Roy Chaudhury
3. Managerial Economics- T.R. Jain & Sanjeet Singh

Computer Fundamentals

(SEC) 3 Credits

Course Objectives:

1. To provide basic knowledge of computer system and applications.
2. To familiarize students with information technology in business.
3. To introduce concepts of data management and networking.
4. To enhance digital literacy and technological competence.

Course Outcomes

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

CO1: Describe the components and functions of computer systems.

CO2: Use common software applications for business purposes.

CO3: Apply information technology tools in organizational tasks.

CO4: Utilize digital technology effectively for business communication and data management.

Details of Course

Unit 1: Definition of Computer, generation and its evolution, characteristic of computers, Hardware and Software, main areas of application, basic architecture, components and function of computer, computer accessories, types of computers, general purpose computer and special purpose computer , analog, hybrid, digital , micro, mini, mainframe and super computers.

Unit 2: Operating System, types of Operating system, overview of languages, Compiler, interpreter, assemblers, LAN, WAN, MAN, Wifi, communication channel.

Unit 3: Introduction of MS Office, features, function and uses of MS Word, MS PowerPoint, MS Excel, mail merge features in MS Word, Fundamentals of Information Technology, Application and scope, Introduction to Internet, Browser, application and scope.

Suggested Books:

1. Computer Fundamentals, DP Nagpal
2. Computer Fundamentals, Raja Raman
3. Introduction to Computers, Leon & Leon

Environmental Science

(VAC) - 2 credits

Course Objectives:

1. To create awareness about environmental issues and sustainability.
2. To understand ecosystems and natural resource management.
3. To examine environmental challenges and conservation measures.
4. To promote responsible environmental behavior.
5. To develop understanding of environmental laws and policies.

Course Outcomes

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

CO1: Explain environmental concepts, ecosystems and biodiversity.

CO2: Identify major environmental issues and their impacts.

CO3: Analyze the role of natural resources in sustainable development.

CO4: Apply environmental knowledge to address sustainability challenges.

Details of Course

Unit 1: Ecosystems

Meaning, definition, structure and functions. Types: Forest, Grassland, Aquatic. Energy flow in an ecosystem: food chains and food web, ecological succession.

Unit 2: Biodiversity and its conservation:

Meaning and concept. Levels of biodiversity: Genetic, Species, Ecosystem. Bio geographical zones of India. Threats to biodiversity. Types of conservation: In-situ and Ex-situ.

Unit 3: Environmental pollution

Environmental pollution meaning, types, causes and controls; Air, water, soil and noise pollution. Global warming, ozone layer depletion, acid rain. Solid waste management: Control measures of urban and industrial waste.

Unit 4: Sustainable development

Concept of sustainable development, Biodiversity and business (corporate responsibility, green practices), Role of individuals and communities in conservation.

Unit 5: Environmental laws/ Act

Wildlife protection Act, 1972, Forest conservation Act, 1980, Biological diversity Act, 2002, Environment protection Act, 1986, Role of government and NGOs, International agreements, policies and treaties.

Suggested Books:

1. Bharucha Erach: Text book on Environmental Studies, UGC, New Delhi
2. Environmental Studies by Dr. Bhanu Hazarika
3. S. C. Santra (2011): Environmental Science, New Central Book Agency

Business Organization and system

Major-2(4 Credits)

Course Objectives:

1. To introduce the concept forms and structure of business organizations.
2. To familiarize students with the business environment and organizational systems.
3. To understand the functioning of various business enterprises.
4. To analyze the role of business organizations in economic development.

Course Outcomes

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

CO1: Explain the nature, forms and objectives of business organizations.

CO2: Differentiate between various forms of business ownership and organizational structures.

CO3: Evaluate organizational systems and their effectiveness in achieving business goals.

CO4: Apply organizational concepts in understanding business operations.

Details of Course

Unit-1: Business organization and its forms:

Business Organization: meaning, characteristics, objectives, Evolution of business organization, Modern business and its characteristics.

Forms of business: sole trader, Partnership, HUF, Limited liability partnership, micro, small and medium enterprises.

Unit-2: Business combination: meaning, characteristics, objectives, causes, Forms and kinds of business combination. Rationalization: meaning, objectives, merits and demerits.

Unit-3: Plant location, Layout and size: Plant location: meaning, importance, factors affecting plant location. Plant Layout: concept, principles of layout. Size of business: criteria for measurement, the size of unit, factors affecting size.

Unit-4: Internal trade and External trade:

Meaning of internal and external trade, importance, Retail and wholesale trade, Export and import procedure of External trade.

Suggested Books:

1. Agarwal, R.D. Organization and Management, Tata McGraw Hill, 2000
2. Tulsian, P.C., Business Organization, Pearson Education, New Delhi

Indian Economic Scenario

Minor-2(4 Credits)

Course Objectives:

1. To provide an understanding of the Indian economy and its structure.
2. To familiarize students with the role of different sectors in economic development.
3. To understand current economic trends and challenges.
4. To develop analytical skills regarding India's economic performance.

Course Outcomes

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

CO1: Explain the structure and characteristics of Indian economy.

CO2: Assess major economic challenges such as unemployment, poverty and inflation.

CO3: Evaluate government policies and reforms affecting economic development.

CO4: Interpret current economic trends and their business implications.

Details of Course

Unit-1: Structure of Indian Economy: Concept of Economic growth and Economic Development. Basic characteristics of Indian Economic changes in structure of Indian Economy (Primary sector, secondary sector & Tertiary sector). Trends in National Income in India.

Unit-2: Indian Economy & Foreign Trade: Concept, significance, Foreign exchange Reserve, Balance of payment, Balance of Trade, current foreign policy. Foreign exchange management Act (FEMA) Export promotion.

Unit-3: Planning and Economic development: Objective of Economic Planning in India, Current Five Year Plan, and Economic Problems: poverty, Inequality, Unemployment.

Unit-4: Indian Economy- Emerging Issues: WTO and various agreement & Indian Economy (Emerging areas), GATT, TRIMS, TRIPS, Foreign Direct Investment (FDI). Foreign Institutional Investment.

Suggested Books:

1. Indian Economy- Dutt & Sundaram
2. Business Environment- H. L.Ahuja

Business Mathematics and Statistics

MDC-2(3 credits)

Course Objectives:

1. To develop quantitative and analytical skills for business decision making.
2. To introduce mathematical techniques used in business.
3. To develop problem solving abilities through quantitative analysis.
4. To apply statistical techniques in business research and forecasting.

Course Outcomes

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

CO1: Apply mathematical techniques to solve business related problems.

CO2: Use statistical measures for data analysis and interpretation.

CO3: Analyze business situations using probability and statistical tools.

CO4: Construct and interpret statistical tables, charts and graphs.

Details of Course

Unit-1: Algebra and Progression

Concept of algebra and equations, Quadratic Equations and methods of solution, Arithmetic Progression (AP) and Geometric Progression (GP), with applications in business calculations, Financial analysis and Managerial decision making.

Unit-2: Set theory:

Definition and representation of sets, Equality of sets, Subsets, Union, Intersection, Difference and Complement of Sets, Types of Sets and introduction to cardinal numbers with business-oriented examples.

Unit-3: Determinants and Matrix

Concept of Determinants and Matrices, Difference between Determinants and Matrices, Types of Matrices, Matrix operations including Addition, Multiplication and Transpose, Minors and Cofactors and Applications of matrices in business and management.

Unit-4: Probability:

Meaning and importance of Probability in business decision making, Events and outcomes, Addition and Multiplication Theorems, Conditional Probability, Baye's Theorem, Random Variables and Introduction to Probability Distribution.

Unit-5: Statistical Measures:

Measures of Central Tendency: Mean, Median and Mode, Relationship among averages, Merits and limitations of averages, Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation with interpretation and business applications.

Suggested Books:

1. A Textbook of Business Mathematics: P.L. Hazarika
2. Business Mathematics: Dr. S. M. Shukla
3. Business Statistics: N.K. Nag & S.C. Chanda

MIS and Database Management

SEC-2(3 credits)

Course Objectives:

1. To introduce Management Information System and Database concepts.
2. To understand the role of Information system in organizations.
3. To develop knowledge of database design and management.
4. To enhance technological competence in business management.

Course Outcomes

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

CO1: Explain the concepts and components of Management Information Systems.

CO2: Describe database structures and database management systems.

CO3: Apply information system for business operations and decision making.

CO4: Demonstrate basic database management and information handling skills.

Details of Course

Unit 1: Meaning, Objectives and role of MIS, Information systems in Business, Types of information systems, MIS in decision making, Digital transformation with AI.

Unit 2: Fundamentals of Data Processing, Computer Operation of Manual Information System, Components of Computer system, Flow chart, Conversion of Manual to Computer Based Systems, Computer Systems Software, Application Software, Telecommunication Modem.

Unit 3: System Design: System design consideration, Input/Output design, forms design, File and database management, program design, Data control and security.

Unit 4: Data and Information, Data Dictionary, Data Item or Field, Record, Definition and application of DBMS, File processing system Vs. DBMS, Advantages and Disadvantages of DBMS. Database users.

Unit 5: Data Models, ER Model and ER diagram with examples, Record Base Logical Models, SQL basis.

List of Practical:

1. Introduction of MySQL/Microsoft SQL
2. Table Creation using SQL
3. Simple Queries

Suggested Books:

1. Bhatnagar, S. C. and K.V. Ramani, Computers and Information Management, Prentice HALL of India Private Ltd.
2. Goyal D.P., Management Information Systems (MIS), Deep & Deep Publications.
3. Database Management Systems, Raghuraman Krishnan, Johannes Gehrke, TATA McGraw Hill 3rd Edition.

Management and professional skills

VAC-2(2 credits)

Course Objectives:

1. To develop managerial and professional competencies among students.
2. To enhance leadership, teamwork and problem-solving abilities.
3. To improve employability and workplace readiness.
4. To promote self-management and career development skills.

Course Outcomes

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

CO1: Demonstrate professional skills required in modern workplaces.

CO2: Apply leadership and teamwork principles in group activities.

CO3: Utilize problem solving and decision making techniques effectively.

CO4: Develop personal effectiveness and career management skills.

Details of Course

Unit 1: Introduction to skills and personal skills, Importance of competent managers, skills of affective managers, self-learning styles, values, attitude and their issues on developing self-awareness.

Unit 2: Problem solving and building relationship: Problem solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, multiple approaches to creativity, conceptual blocks, conceptual block bursting.

Unit 3: Team building: Advantages of team, leading team, team membership. skill development and its application.

Unit 4: Empowering: meaning, dimensions, how to develop empowerment, Inhibitors of empowerment

Suggested Books:

1. Management and Behavioural Process- L.M. Prasad
2. Organizational Behaviour- Stephen P. Robbins
3. Developing Management Skills- David A., Whetten & Kim S. Cameron