MANGALAGANGOTRI

Syllabus Bachelor of Business Administration (BBA PROGRAMME)

As per NEP 2020 and as per resolutions of BOS on BBA held on 22-10-2021

Department of Business Administration (Faculty of Commerce) Mangalore University, Mangalagangotri

Bachelor of Business Administration

1. Programme Objectives:

The objectives of BBA Programme are:

- To impart knowledge of the fundamentals of Management theory and its application in problem solving.
- Select and apply appropriate tools for decision making required for solving complex managerial problems.
- To develop problem-solving skills through experiential learning and innovative pedagogy to ensure utilization of knowledge in professional careers.
- To develop sound knowledge of the entrepreneurial process and inculcate creativity and innovation among students.
- To produce industry ready graduates have highest regard for Personal & Institutional Integrity, Social Responsibility, Teamwork and Continuous Learning.
- To develop a positive attitude and life skills to become a multi faceted personality with a sense of environmental consciousness and ethical values.

2. Programme Outcomes (PO):

On successfully completing the program the student will be able to:

- Understand concepts and principles of management/business; identify the opportunities in the corporate environment and manage the challenges
- Demonstrate the knowledge of management science to solve complex corporate problems using limited resources. Display enhanced personality and soft skills
- Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
- Demonstrate entrepreneurial competencies
- Exhibit managerial skills in the areas of marketing, finance, HR, etc.
- Identify business opportunities, design and implement innovations in workspace.
- Possess a sturdy foundation for higher education

3. Program Specific Outcomes (PSO):

On the successful completion of B.B.A., the students will be able to:

PSO1: Acquire Practical learning through summer internship, industrial visit and Business Plan etc.

PSO2: Demonstrate analytical and problem-solving skills through specialization in Finance, Human Recourse, and Marketing to solve the business issues.

PSO3: Understand and develop the new dimensions of knowledge through open electives to cater the need of the industry.

PSO4: Comprehend the core concepts, methods and practices in management.

PSO5: Venture into his/her own business or excel in executive roles in private /government sector.

PSO6: Demonstrate the ability to create business plans

PSO7: Develop an understanding of business that reflects the moral responsibility of business to all relevant stakeholders and the natural environment.

PSO8: Matured Individuals and responsible Citizens to the country

PSO9: Demonstrate Ability to work in Groups

4. Structure of BBA Syllabus:

		First Semester (Basic/Hone					
Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
Lang. 1.1	Language - I	AECC	3+1+0	60	40	100	3
Lang. 1.2	Language - II	AECC	3+1+0	60	40	100	3
BBA. 1.1	Management Principles& Practice	DSCC	4+0+0	60	40	100	4
BBA. 1.2	Fundamentals of Business Accounting	DSCC	3+0+2	60	40	100	4
BBA. 1.3	Marketing Management	DSCC	4+0+0	60	40	100	4
BBA. 1.4	Digital Fluency	SEC	1+0+2	30	20	50	2
BBA. 1.5	Business Organization / Office Organization and Management	OEC	3+0+0	60	40	100	3
	Health and Wellness +		0+0+2	-	25	25	1
BBA. 1.6	Physical Education & Yog	SEC- VB	0+0+2	-	25	25	1
	Total			390	310	700	25
Course Code	Title of the Course	Category of Courses		SEE	CIE	Total Marks	Credits
Lang. 2.1	Language - I	AECC	3+1+0	60	40	100	3
Lang. 2.2	Language - II	AECC	3+1+0	60	40	100	3
BBA. 2.1	Corporate Accounting & Reporting	DSCC	3+0+2	60	40	100	4
BBA. 2.2	Human Resource Management	DSCC	4+0+0	60	40	100	4
BBA. 2.3	Business Environment	DSCC	4+0+0	60	40	100	4
BBA. 2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
BBA. 2.5	People Management / Retail Management	OEC	3+0+0	60	40	100	3
BBA. 2.6	Physical Education- Sports	SEC-VB	0+0+2	-	25	25	1
BBA. 2.6	NCC/NSS/R&R(S&G) /Cultural	SEC- VB	0+0+2	-	25	25	1
	Total			390	310	700	25

Acronyms Expanded

> **AECC** : Ability Enhancement Compulsory Course

> **DSC C** : Discipline Specific Core (Course)

SEC : Skill Enhancement Course
 SB/VB : Skill Based/Value Based
 OEC : Open Elective Course

> **DSE** : Discipline Specific Elective

> **SEE** : Semester End Examination

> CIE : Continuous Internal Evaluation

L+T+P : Lecture + Tutorial + Practical(s)

Note:

1. One Hour of Lecture is equal to 1 Credit.

2. One Hour of Tutorial is equal to 1 Credit (Except Languages).

3. Two Hours of Practical is equal to 1 Credit.

Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

5. Pedagogy:

In addition to Conventional Time-Tested Lecture Method, the following approaches may be adopted as and when found appropriate and required:

- 1. **Case Based Learning:** Practical exposure can be given to students through Case based learning/critical learning tool. It enhances skills of students in analyzing the organizational problems and learning to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.
- 2. **Experiential/Live Projects/Grass Root Projects**: To bridge the gulf between the theory and practice, the students have to be encouraged to take up experiential projects/Live Projects/Grass Root Projects in companies/organizations/factories.
- 3. **Team Spirit and Building:** To internalize the core curriculum, working in teams and developing team spirit is essential. Interdisciplinary learning across outside the faculty would help students in equipping with these skills.
- 4. **ICT enabled teaching with global touch:** With the use of modern ICT technology students' learning in class room marches towards digitization. Getting connected to people through e-mode who are located all over the world and who bring real-time insights from their industries, their customers, happenings in their local place and environment.
- 5. **Leadership Building:** Apart from developing a strong background in the functional areas of Commerce and Business, the Model Curriculum focuses on developing New Age Leadership capabilities among the students.
- 6. **Emphasis on Indian Business Models:** Over the past two decades, several Indian Business domains and organizations have made remarkable contribution in developing innovative business models by occupying a space in the global business scenario. The academia can make use of such examples in the pedagogy.

6. Suggestive Guidelines for Continuous Internal Evaluation and Semester End Examination.

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No.	Parameters for the Evaluation	Marks	
1. Con	1. Continuous Internal Evaluation (CIE)		
A.	Continuous & Comprehensive Evaluation (CCE)	15 Marks	
B.	Internal Assessment Tests (IAT)	25 Marks	
	Total of CIE (A+B)	40 Marks	
2. Se	mester End Examination (SEE)	<u> </u>	
C.	Semester End Examination (SEE)	60 Marks	
	Total of CIE and SEE (A + B + C)		
		Marks	

- a) Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 15% weightage (15 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of five of the following assessment methods with three (3.0) marks each:
 - i. Individual Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Group Discussions /Class Discussion/ Group Assignments
 - iv. Case studies/Case lets
 - v. Participatory & Industry-Integrated Learning/ Field visits
 - vi. Practical activities / Problem Solving Exercises
 - vii. Participation in Seminars/ Academic Events/Symposia, etc.
 - viii. Mini Projects/Capstone Projects
 - ix. Any other academic activity
 - b) **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 25% weightage (25 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 25 marks.
 - c) In case of 50 percentage of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

7. Suggestive Template for IAT

6.7.

Internal Assessment Test

Bachelor of Business Administration (BBA)

Course Code: Name of the Course	
Duration: 1 Hour	Total Marks: 25
SECTION-A	
I. Answer any two of the following questions.(Questions are asked on Remembering)	$(2 \times 2 = 4)$
1.	(2 A 2— 4)
2.	
3.	
SECTION- B	
II. Answer any two of the following questions. (Questions are asked on	
Understanding and Applying)	(2 x5=10)
4.	
5.	
6.	
SECTION- C	
III. Answer any one of the following questions. (Questions are asked on	• •
evaluating)	(1x 11=11)
7.	
8.	
Note: Internal Test question papers format is prepared based on Revised Bloom' (https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf	s Taxonomy.
8. Semester End Examination (SEE):	
The Semester End Examination for all the courses for which students who	get registered during the
semester shall be conducted. SEE of the course shall be conducted after fulfilling	ng the minimum attendance
requirement as per the Universities/Institutes' norms.	-8
Suggestive Template for SEE	
Semester End Examination	
Bachelor of Business Administration (BBA)	
Course Code: Name of the Course	
Duration: 3 Hours	Total Marks: 60
SECTION-A	
Answer any five of the following questions. Each question carries 2 mark	xs (5 x 2 = 10)
1.	
2.	
3.	
4.	
5	

SECTION- B

	Answer any four of the following questions. Each question carries 5 marks (4 x5=20)
8.	
9.	
10.	
11.	
12.	
13.	
14.	
	SECTION- C
	Answer any three of the following questions. Each question carries10marks
	$(3x\ 10=30)$
15.	
16.	
17.	
18.	
19.	

BBA FIRST SEMESTER

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 1.1 Name of the Course: Management Principles & Practice Course Credits No. of Hours per Week Total No. of Teaching Hours 4 Credits 4 Hrs 56 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The ability to understand concepts of business management, principles and function of management.
- The ability to explain the process of planning and decision making.
- The ability to create organization structures based on authority, task and responsibilities.
- The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles.
- The ability to understand the requirement of good control system and control techniques.

Syllabus:	Hours
Module No. 1: INTRODUCTION TO MANAGEMENT	10

Introduction – Meaning, Evolution of management thought, Pre-Scientific Management Era, Classical Management Era, Neo-Classical Management Era, Modern Management Era; Nature and Characteristics of Management - Scope and Functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.

Module No. 2: PLANNING AND DECISION MAKING

08

Nature, Importance and Purpose of Planning - Planning Process; Objectives; Types of plans (Meaning only); Decision making- Importance and steps; MBO and MBE (Meaning only)

Module No. 3: ORGANIZING AND STAFFING

12

Nature and purpose of Organization; Principles of Organizing; Delegation of Authority; Types of Organization - Departmentation, Committees; Centralization vs Decentralization of Authority and Responsibility, Span of Control; Nature and importance of Staffing

Module No. 4: DIRECTING AND COMMUNICATING

12

Meaning and Nature of Direction, Principles of Direction; Communication - Meaning and Importance, Communication Process, Barriers to Communication, Steps to overcome Communication Barriers, Types of Communication; Motivation theories – Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc. Gregor's X and Y theory. Leadership – Meaning, Formal and Informal Leadership, Characteristics of Leadership; Leadership Styles

– Autocratic Style, Democratic Style, Participative Style, Laissez Faire Leadership Styles, Transition Leadership, Charismatic Leadership Style.

Module No. 5: COORDINATING AND CONTROLLING

10

Coordination—Meaning, Importance and Principles. Controlling-Meaning and steps in controlling, Essentials of Effective Control system, Techniques of Control (in brief).

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Module	No.	6:	BUSINESS	SOCIAL	RESPONSIBILITY	AND	04
MANAG	ERIAL	ETI	HICS				

Business Social Responsibility - Meaning, Arguments for and against Business Social Responsibility; Green management - Meaning, Green Management Actions; Managerial Ethics – Meaning - Importance of Ethics in Business, Factors that determine Ethical or Unethical behavior.

Skill Developments Activities:

- 1. Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same needs to be recorded by the student in the Skill Development Book.
- 2. Draw different types of Organization structure.
- 3. Draw Control charts.

Text Books:

- 1. Stephen P. Robbins, Management, Pearson
- 2. Koontz and O'Donnell, Management, McGraw Hill.
- 3. L M Prasad, Principles of management, Sultan Chand and Sons
- 4. V.S.P Rao /Bajaj, Management process and organization, Excel Books.GH25
- 5. Appanniah and Reddy, Management, HPH.
- 6. T. Ramaswamy: Principles of Management, HPH.

Course Code: BBA 1.2

Name of the Course: Fundamentals of Business Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and problem solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Understand the framework of accounting as well accounting standards.
- The Ability to pass journal entries and prepare ledger accounts
- The Ability to prepare subsidiaries books
- The Ability to prepare trial balance and final accounts of proprietary concern.
- Construct final accounts through application of tally.

	Syllabus:	Hours
Module No. 1:	INTRODUCTION TO FINANCIAL ACCOUNTING	08

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards – objectives-significance of accounting standards. List of Indian Accounting Standards.

Module No. 2: ACCOUNTING PROCESS

12

Meaning of Double entry system - Process of Accounting - Kinds of Accounts - Rules - Transaction Analysis - Journal - Ledger - Balancing of Accounts - Trial Balance - Problems on Journal, Ledger Posting and Preparation of Trial Balance.

Module No. 3: SUBSIDIARY BOOKS

14

Meaning - Significance - Types of Subsidiary Books -Preparation of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book , Double Column Cash Book , Three Column Cash Book and Petty Cash Book(Problems only on Three Column Cash Book and Petty Cash Book), Bank Reconciliation Statement - Preparation of Bank Reconciliation Statement (Problems on BRS)

Module No. 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN

10

Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital.

Module No. 5: ACCOUNTING SOFTWARE

12

Introduction-meaning of accounting software, types accounting software-accounting software Tally-Meaning of Tally software – Features Advantages, Creating a New Company, Basic Currency information, other information, Company features and Inventory features. Configuring Tally - General Configuration, Numerical symbols, accounts/inventory info - master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry - Generating Basic Reports in Tally-Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, and Balance Sheet.

Skill Developments Activities:

- 1. List out the accounting concepts and conventions.
- 2. Prepare a Bank Reconciliation Statement with imaginary figures
- 3. Collect the financial statement of a proprietary concern and record it.
- 4. Prepare a financial statement of an imaginary company using tally software.

Text Books:

- 1. Hanif and Mukherjee, Financial Accounting, Mc Graw Hill Publishers
- 2. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House
- 3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting,
- 4. Himalaya Publishing House.
- 5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- 6. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
- 7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
- 8. M.C. Shukla and Goyel, Advanced Accounting, S Chand.

Course Code: BBA 1.3

Name of the Course: Marketing Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Understand the concepts and functions of marketing.
- Analyse marketing environment impacting the business.
- Segment the market and understand the consumer behaviour
- Describe the 4 Ps of marketing and also strategize marketing mix
- Describe 7 Ps of service marketing mix.

Syllabus:		Hours
Module No. 1:	INTRODUCTION TO MARKETING	10

Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).

Module No. 2: MARKETING ENVIRONMENT

10

Micro Environment – The company, suppliers, marketing intermediaries competitors, public and customers; Macro Environment- Demographic, Economic, Natural, Technological,

Political, Legal, Socio-Cultural Environment.

Module No. 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

10

Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market

Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying Decision Process.

Module No. 4: MARKETING MIX

20

Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion.

Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling,

Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing;

Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels.

Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only)

Module No. 5: SERVICES MARKETING

06

Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).

Skill Developments Activities:

- 1. Two cases on the above syllabus should be analyzed and recorded in the skill development
- 2. Design a logo and tagline for a product of your choice
- 3. Develop an advertisement copy for a product.
- 4. Prepare a chart for distribution network for different products.

Text Books:

- 1. Philip Kotler, Marketing Management, Prentice Hall.
- 2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI
- 3. William J. Stanton, Michael J.Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill Education.
- 4. Bose Biplab, Marketing Management, Himalaya Publishers.
- 5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
- 6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
- 7. Sontakki, Marketing Management, Kalyani Publishers.
- 8. P N Reddy and Appanniah, Marketing Management

BBA 1.4 – Digital Fluency (SEC)				
Course Credits 02	Total Contact Hours 30			
Internal Assessment Marks: 20	Semester End Examination Marks: 30			

Common Syllabus for all UG Programmes

Course Code: BBA 1.5 (OEC) **Name of the Course:** Business Organization

Course Credits	No. of Hours per Week	Total No. of Teaching Hours		
3 Credits	3 Hrs	45 Hrs		

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate:

- An understanding of the nature, objectives and social responsibilities of business
- An ability to describe the different forms of organisations
- An understanding of the basic concepts of management
- An understanding of functions of management.
- An understanding of different types of business combinations

Syllabus:	Hours
Module No. 1: INTRODUCTION TO BUSINESS	10
Business: Meaning, Nature, Scope and Social responsibility of Business, Objectives, Essentials of	
successful business; Functional areas of business. Concept of Business Organisation.	
Module No. 2: FORMS OF BUSINESS ORGANIZATION:	12

Sole proprietorship: Definitions, Features, Merits and Demerits. Partnership: Definitions, partnership deed, Features, Merits and Demerits.

Joint Stock Company: Definitions, Features, Merits and Demerits. Co- operatives: Definitions, Features, Merits and Demerits.

Module No. 3: PUBLIC ENTERPRISES

08

Departmental Undertaking: Definitions, Features, Merits and Demerits. Public

Corporations: Definitions, Features, Merits and Demerits.

Government Companies: Definitions, Features, Merits and Demerits

Module No. 4: BUSINESS COMBINATIONS

08

Meaning Definitions, Causes, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations.

Module No 5: MANAGEMENT OF ORGANIZATIONS

07

Management- Meaning, Definitions, Difference between Management and Administration, Levels of Management, Objectives of Management, Functions of management- planning, organizing, staffing, directing, coordinating, controlling, Principles of Management.

Skill Developments Activities:

- 1. Preparation of partnership deed
- 2. Draw a business tree
- 3. Make a list of 10 PSUs
- **4.** Prepare a list of different types of business combinations

Text Books:

- 1. CB. Guptha Business Organisation and Management, Sultan Chand & Sons.
- 2. Dr. S. C. Saxena Business Administration & Management, Sahitya Bhawan.
- 3. Y K. Bhushan. Fundamentals of Business Organisation and Management, Sultan Chand & Sons.
- 4. R K. Sharma, Business Organisations and Management, Kalyani Publishers.
- 5. I.M. Sahai, Padmakar Asthana Business Organisation & Administration, Sahitya Bhawan Publications, Agra

Course Code: BBA 1.5

Name of the Course: Office Organization and Management (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the Students will demonstrate

- a) An understanding of basic knowledge of office organisation and management
- b) Demonstrate skills in effective office organisation
- c) Ability to maintain office records
- d) Ability to maintain digital record.
- e) Understanding of different types of organisation structures and responsibilities as future office managers.

Syllabus:		Hours
Module No. 1:	FUNDAMENTALS OF OFFICE MANAGEMENT	08

Introduction: Meaning, importance and functions of modern office

Modern Office Organisation: Meaning; Steps in office organisation; Principles of Office organisation, Organisation structure types,

Nature of office services: Types of services in a modern office, decentralisation and centralisation of office services, Departmentation of Office

Office management: Meaning, Elements and major processes of Office

management

Office Manager: Functions and qualifications of Office manager.

Module	No.	2:	ADMINISTRATIVE	ARRANGEMENT	AND	07
FACILIT	TIES					

Office Accommodation and its Importance: Location of Office, Choice of Location: Urban vs Suburban, Factors to be Considered in Selecting the Site, Securing Office Space,

Office Lay-out: Objectives of Office Lay-out, Principles of Office Lay-out, Steps in Lay-out Planning, Advantages of a Good Lay-out.

Types of offices: Open Office and Private Office- advantages and disadvantages.

Module No. 3: OFFICE ENVIRONMENT

10

Meaning and Components of Office Environment: Interior Decoration, Colour Conditioning, Floor Coverings, Furnishings,

Furniture and Fixtures: Types of Furniture, Choice between Wooden and Steel Furniture, Principles Governing Selection of Furniture

Lighting and Ventilation,

Noise: Internal Noise, External Noise

Cleanliness, Sanitation and Health Safety and

Security

Introduction to records: Importance of Records, types of office records,

Records Management: Meaning, Principles of Record Keeping, Functions of 'Records

Management

Filing: Elements of Filing and Filing Functions, Objectives and Importance of Filing,

Advantages of Filing, Essentials of a Good Filing System, Classification of Files, Filing Procedure or Routine.

Filing Methods: Horizontal Filing -meaning, types and advantages, Vertical Filing- meaning, equipment used, advantage and disadvantages.

Centralisation and Decentralisation of Filing- Centralised filing and Decentralised Filing Office manual: contents, Importance, types of office manuals.

Indexing: Meaning, importance, advantages and essentials of good indexing, type of index Retention and disposal of files: Meaning and benefits of record retention, need for disposal of files, life-cycle stages of files.

Module No. 5: OFFICE MECHANISATION AND DATA PROCESSING

10

Meaning, Importance and Objectives of Office Mechanisation, Advantages and disadvantages of Office Mechanisation, Factors Determining Office Mechanisation

Kinds of Office Machines: Duplicating Machines and Photocopying Machines, Accounting, tabulating and computing machines, communication machines

Introduction to Data and Information: Distinction between Data and Information, Importance of Data and Information, Classification of Data, Classification of Information, Data Lifecycle (chart), Data Collection Methods- Primary and secondary data collection methods

Data presentation Methods of Presentation of Data

Data processing using computers: Components of Computers, Input and Output Devices,

Software used in Computers (names and uses only), Computer Applications in Office' Management, Advantages and Limitations of Computerisation

Skill Developments Activities:

- 1. Visit an office and enlist the different types of machines used in the office
- 2. Identify the different types of stationery used in offices today
- 3. Draw a data life cycle chart
- 4. Draw charts indicating different types of office layouts.

Text Books:

- 1. S.P Arora, Office Organisation and Management, Vikas Publishing House Pvt Ltd
- 2. M.E Thakuram Rao, Office organisation and Management, Atlantic
- 3. Judith Read, Mary Lea Ginn, Record Management, 10th Edition, Cengage Learning.

BBA 1.6 – Physical Education- Yoga/Health and Wellness (SEC-VB)			
Course Credits 02	Total Contact Hours 30		
Internal Assessment Marks: 25+25 Semester End Examination Marks: Nil			

Common Syllabus for all UG Programmes

BBA SECOND SEMESTER

Name of the Program: Bachelor of Business Administration (BBA)

Course Code: BBA 2.1

Name of the Course: Financial Accounting and Reporting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The ability to prepare final accounts of partnership firms
- The ability to understand the process of public issue of shares and accounting for the same
- The ability to prepare final accounts of joint stock companies.
- The ability to prepare and evaluate vertical and horizontal analysis of financial statements
- The ability to understand company's annual reports.

Syllabus:		Hours
Module No. 1:	FINAL ACCOUNTS OF PARTNERSHIP FIRM	10

Meaning of Partnership Firm, Partnership deed-clauses in partnership deed, Preparation of Final accounts of partnership firm-Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners capital account and Balance sheet. Goodwill- Nature, Factors influencing goodwill and methods of valuation of goodwill (Average and super profit methods)

Module No. 2: ISSUE OF SHARES

08

Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form (Practical Problems).

Module No. 3: FINAL ACCOUNTS OF JOINT STOCK COMPANIES

12

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items, Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (Vertical Form Schedule -III) (Practical Problems).

Module No. 4: FINANCIAL STATEMENTS ANALYSIS

12

Comparative Statements - Comparative Income Statement, Comparative Balance Sheet; Common size Statements - Common Size Income Statement, Common Size Balance Sheet - Trend Percentages. (Analysis and Interpretation)

Module No. 5:	CORPORATE FINANCIAL REPORTING	10
PRACTICES		

Corporate Financial Reporting - meaning, types, characteristics of Corporate financial report, users of corporate financial report; Components corporate financial report—general corporate information, financial highlights, letter to the shareholders from the CEO, management's discussion and analysis; Financial Statements-balance sheet, income statement, cash flow statement, and notes to the financial statements; Auditor's report; Significant Accounting Policies; Corporate Governance Report; Corporate Social Responsibility Report (Discuss only Role and Significance of above components of corporate financial report).

Skill Developments Activities:

- 1. Collect financial statement of a company for five years and analyse the same using trend analysis.
- 2. Refer annual reports of two companies and list out the components.
- 3. Draft a partnership deed as per Partnership Act.
- 4. List out the accounting policies in annual report of the company

Text Books:

- 1. Stephen P. Robbins, Management, Pearson
- 2. Koontz and O'Donnell, Management, McGraw Hill.
- 3. L M Prasad, Principles of management, Sultan Chand and Sons
- 4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25
- 5. Appanniah and Reddy, Management, HPH.
- 6. T. Ramaswamy: Principles of Management, HPH.

Course Code: BBA 2.2

Name of the Course: Human Resource Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to demonstrate

- Ability to describe the role and responsibility of Human resources management functions on business
- Ability to describe HRP, Recruitment and Selection process
- Ability to describe to induction, training, and compensation aspects.
- Ability to explain performance appraisal and its process.
- Ability to demonstrate Employee Engagement and Psychological Contract.

Syllabus:	Hours
Module No. 1: INTRODUCTION TO HUMAN RESOURCE	10
MANAGEMENT	

Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices

Module No. 2: HUMAN RESOURCE PLANNING, RECRUITMENT & 14 SELECTION

Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting. Succession Planning – Meaning and Features

Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only) Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features.

Module No. 3: INDUCTION, TRAINING AND COMPENSATION 10

Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning.

Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development.

Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.

Module No. 4: PERFORMANCE APPRAISAL, PROMOTION &	14
TRANSFERS	

Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of Promotion. Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing

Module No. 5: EMPLOYEE ENGAGEMENT AND PSYCHOLOGICAL **CONTRACT**

08

Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement -Measurement of EE, Benefits of EE.

Psychological contract: Meaning and features.

Skill Developments Activities:

- 1. Preparation of Job Descriptions and Job specifications for a Job profile
- 2. Choose any MNC and present your observations on training program
- 3. Develop a format for performance appraisal of an employee.
- 4. Discussion of any two Employee Engagement models.
- 5. Analysis of components of pay structure based on the CTC sent by the Corporate to the institute for the various jobs of different sectors.

Textbooks:

- 1. Aswathappa, Human Resource Management, McGraw Hill
- 2. Edwin Flippo, Personnel Management, McGraw Hill
- 3. C.B.Mamoria, Personnel Management, HPH
- 4. Subba Rao, Personnel and Human Resources Management, HPH
- 5. Reddy & Appanniah, Human Resource Management, HPH
- 6. Madhurimalal, Human Resource Management, HPH
- 7. S.Sadri & Others: Geometry of HR, HPH
- 8. Rajkumar: Human Resource Management I.K. Intl
- 9. Michael Porter, HRM and Human Relations, Juta & Co.Ltd.
- 10. K. Venkataramana, Human Resource Management, SHBP Chartered Accountants of India, New Delhi.

Course Code: BBA 2.3

Name of the Course: BUSINESS ENVIRONMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate

- An Understanding of components of business environment.
- Ability to analyse the environmental factors influencing business organisation.
- Ability to demonstrate Competitive structure analysis for select industry.
- Ability to explain the impact of fiscal policy and monetary policy on business.
- Ability to analyse the impact of economic environmental factors on business.

Syllabus:	Hours
Module No. 1: INTRODUCTION BUSINESS ENVIRONMENT	12

Meaning of business, scope and objectives Business, business environment, Micro and Macro-environment of business (social, cultural, economic, political, legal technological and natural) Impact of these factors on decision making in business, Environmental analysis, and Competitive structure analysis of Business.

Module No. 2: GOVERNMENT AND LEGAL ENVIRONMENT

16

Government Functions of the State, Economic role of government, State intervention in business-reasons for and types of state intervention in business. Impact of Monetary policy, Fiscal policy, Exim policy and industrial policy on business.

Legal environment - Various laws affecting Indian businesses.

Module No. 3: ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT

13

An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment.

Globalisation of business; meaning and dimensions, stages, essential conditions of globalisation, foreign market entry strategies, merits and demerits of globalisation of business, Impact of Globalisation on Indian businesses, Forms of globalisation of businesses- MNCs, TNCs etc.

Module No. 4: TECHNOLOGICAL ENVIRONMENT

10

Meaning and features; types of innovation, Impact of Technological changes on business,

Technology and Society, Technological Acquisition modes, IT revolution and business, Management of Technology.

Module No. 5: NATURAL ENVIRONMENT

05

Meaning and nature of physical environment. Impact of Natural environment on business.

Skill Developments Activities:

- a) List out key features of recent Monetary policy published by RBI impacting businesses.
- b) Give your observation as to how technology has helped society.
- c) Draft Five Forces Model for Imaginary business.
- d) Identify the benefits of Digital transformation in India.

Text Books:

- 1. Dr. K Ashwatappa: Essentials Of Business Environment
- 2. Sundaram & Black: The International Business Environment; Prentice Hall
- 3. Chidambaram: Business Environment; Vikas Publishing
- 4. Upadhyay, S: Business Environment, Asia Books
- 5. Chopra, BK: Business Environment in India, Everest Publishing
- 6. Suresh Bedi: Business Environment, Excel Books
- 7. Economic Environment of Business by M. Ashikary.
- 8. Business Environment by Francis Cherrinulam

BBA 2.4 – Environment Studies (AECC)					
Course Credits 02	Total Contact Hours 30				
Internal Assessment Marks: 20	Semester End Examination Marks: 30				

Common Syllabus for all UG Programmes

Course Code: BBA.2.5 (OEC)
Name of the Course: People Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

Course outcome: On successful completion of the course, student will demonstrate:

- 1. Ability to examine the difference between People Management with Human resource Management
- 2. Ability to explain the need for and importance of People Management.
- 3. Ability to explain role of manager in different stages of performance management process
- 4. Ability to list modern methods of performance and task assessment.
- 5. Ability to analyse the factors influencing the work life balance of an working individual.

Syllabus:		Hours
Module No. 1:	INTRODUCTION TO PEOPLE MANAGEMENT	06

Diversity in organisation: age, gender, ethnicity, race, and ability. People Management: Meaning, Features, Significance of people management, Difference between People Management and Human Resource Management, impact of individual and organizational factors on people management.

Module No. 2: GETTING WORK DONE AND ASSESSMENT AND EVALUATION 12

Getting work done: Challenges of getting work done, significance of prioritization and assigning work to team members.

Performance Management: meaning, role of a manager in the different stages of the performance management process, Types of Performance assessment, Assessment and Evaluation Process of evaluation of tasks in the organisation. Modern tools of assessment and evaluation of tasks and performance.

Module No. 3: BUILDING PEER NETWORKS AND ESSENTIALS OF COMMUNICATION

Building Peer Networks: Understanding the importance of peer networks in an organization; being able to influence those on whom you have no authority; challenges Peer networking and different types of people networking in the workplace.

Essentials of Communication: Concept of the communication process with reflection on various barriers to effective communication and ways to overcome, Types of Communication and Channels of Communication.

Module No. 4:MOTIVATION08Meaning, Importance and need for motivation, team motivation- meaning, importance team
motivation, types of Motivators and Modern methods of motivationModule No. 5:MANAGING SELF07

Reflection on what does it mean to be a people manager; building a personal development plan for oneself, Self-Stress Management: Causes for stress, work life Balance, Importance of Work life balance, Factors influencing Work life Balance.

Skill Developments Activities:

- 1. Analyse two cases on any of the above content indicated above.
- 2. List out the modern tools to performance assessment and evaluation.
- 3. Conduct a survey of work life balance of working individuals
- 4. Draft a Career development of working individual in the middle level management.

Text Books:

- 1. Mc. Shane, Steven L. and Mary Ann Von Glinow, Organizational Behavior: Emerging Knowledge and Practice for the Real World. McGraw-Hill, latest edition, ISBN: 0-07-115113-3.
- 2. Bernardin, H. John and Joyce E. A. Russell. Human Resource Management: An Experiential Approach. McGraw-Hill, 6/e. ISBN: 0078029163
- 3. Argyris, C. (1974). Personality vs. Organization. Organizational Dynamics. Vol. 3. No. 2, Autumn.
- 4. Blume, B. Baldwin, T. and Ryan, K. (2013). Communication Apprehension. A barrier to students leadership, adaptability and multicultural appreciation. Academy of Management Learning & Education, Jun, Vol. 12 Issue 2, p158-172.
- 5. Colquitt, J.A., LePine, J.A., & Wesson, M.J. (2009) Organizational Behavior: Improving Performance and Commitment in the Workplace (International edition). New York: McGraw-Hill.
- 6. Goleman, D. (1998). Working with Emotional Intelligence. Bantam Books,

Course Code: BBA 2.5 (OEC)

Name of the Course: RETAIL MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate;

- a) An understanding of the types and forms of Retail business.
- b) Ability to examine Consumer Behaviour in various environments.
- c) Ability to analyse various Retail operations and evaluate them.
- d) Ability to analyse various marketing mix elements in retail operations.
- e) An understanding of Information Technology in retail business.

Syllabus:	Hours	
Module No. 1:	INTRODUCTION TO RETAIL BUSINESS	08

Definition – functions of retailing - types of retailing – forms of retail business ownership.

Retail theories – Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario.

Module No. 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS

08

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.

Module No. 3: RETAIL OPERATIONS

08

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

Module No. 4: RETAIL MARKETING MIX

14

Introduction -Product: Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing: Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place: Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion: Setting objectives – communication effects - promotional mix.

Module No. 5: INFORMATION TECHNOLOGY IN RETAILING

07

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking - EDI - Bar coding - Electronic article surveillance - Electronic shelf labels - Customer database management system.

Skill Developments Activities:

- 1. Draw a retail life cycle chart and list the stages
- 2. Draw a chart showing a store operations
- 3. List out the major functions of a store manager diagrammatically
- 4. List out the current trends in e-retailing
- 5. List out the Factors Influencing in the location of a New Retail outlet

Text Books:

- 1. Suja Nair; Retail Management, HPH
- 2. Karthic Retail Management, HPH
- 3. S.K. Poddar & others Retail Management, VBH.
- 4. R.S Tiwari ; Retail Management, HPH

BBA 2.6 – Physical Education-Sports/ NCC/NSS/R&R(S&G) /Cultural					
(SE	C-VB)				
Course Credits 02	Total Contact Hours 30				
Internal Assessment Marks: 25+25	Semester End Examination Marks : Nil				

Common Syllabus for all UG Programmes

Karnataka State Higher Education Council

#30, Prasanna Kumar Block, Bengaluru Central University Campus, Y Ramachandra Road, Gandhinagara, Bengaluru, Karnataka – 560009.

Curriculum as per

National Educational Policy (NEP 2020)

BACHELOR OF BUSINESS ADMINISTRATION

(BBA)

III and IV Semester Syllabus.

	Semester III (BBA)							
S1. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
21	BBA.3.1	Cost Accounting	DSC	3+0+2	60	40	100	4
22	BBA.3.2	Organizational Behavior	DSC	4+0+0	60	40	100	4
23	BBA.3.3	Statistics for Business Decisions	DSC	3+0+2	60	40	100	4
24	BBA.3.4	Artificial Intelligence	SEC	1+0+2	30	20	50	2
24	BBA.3.5	Sports	SEC-VB	0+0+2	-	25	25	1
25	BBA.3.6	NSS/NCC/ Any Other	SEC-VB	0+0+2	-	25	25	1
26	BBA.3.7	Social Media Marketing/ Rural Marketing	OEC	3+0+0	60	40	100	3
		Sub –Total (C)			390	310	700	25

	Semester IV (BBA)							
S1. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
24	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
25	BBA.4.1	Management Accounting	DSC	3+0+2	60	40	100	4
26	BBA.4.2	Business Analytics / Financial Markets & Services	DSC	4+0+0	60	40	100	4
27	BBA.4.3	Financial Management	DSC	3+0+2	60	40	100	4
28	BBA.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
29	BBA.4.5	Sports	SEC-VB	0+0+2	-	25	25	1
30	BBA.4.6	NCC/NSS/Any others	SEC-VB	0+0+2		25	25	1
31	BBA.4.7	Business Leadership Skills/Personal Wealth Management/Financial Literacy and Investment Awareness	OEC	3+0+0	60	40	100	3
	•	Sub –Total (D)	-		390	310	700	25

Name of the Program: BBA

Course Code: BBA 3.1

Name of the Course: COST ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the students will -

- Be able to demonstrate an understanding of the elements of cost and prepare a cost sheet.
- Be able to prepare material related documents, understand the management of stores and issue procedures.
- Develop the ability to calculate Employee costs.
- Able to classify, allocate apportion overheads and calculate overhead absorption rates.
- Understand and reconcile cost and financial accounts.

Syllabus:	Hours
Module No. 1: Introduction to Cost Accounting	12

Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Driver, Responsibility Centers; Cost Reduction and Cost Control; Methods and Techniques of Costing(Meanings only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement- Problems on Cost Sheet, Tenders and Quotations.

Module No. 2: Materials Cost	12

Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material.

Materials Procurement: Procedure for procurement of materials and documentation involved in the procurement of materials- (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note);

Materials Storage and Records: Duties of Storekeeper, Store records- (Bin cards, Stores Ledger, Stock Control Cards);

Materials Issues and Valuation: Procedure for material issues, Documents used in material issues- (Material Requisition Note, Material Transfer Note, Materials Return

Note); Valuation of material issues- preparation of Stores Ledger/ Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Methods- problems.

Inventory Control: Inventory control techniques and determination of various stock levels- Problems on Level Setting and Computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- Two-Bin system, KANBAN, JIT Inventory Management technique, Perpetual Inventory system (Concepts only).

Module No. 3: Employee Cost

10

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organizations; Attendance Procedure- Timekeeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only);

Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight time rate, Halsey and Rowan Methods) and Piece rate systems (Straight piece rate and Taylor's differential piece rate); **Employee Turnover**-Meaning, Reasons and Effects of LTO/ETO.

Module No. 4: Overheads

12

Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method); Accounting and Control of Administrative, Selling and Distribution overheads; Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate

Module No. 5: Reconciliation of Cost and Financial Accounts

10

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

Skill Developments Activities:

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Calculate the amount of Wages under Halsey / Rowan Plans, using imaginary data.

Text Books:

- 1. Jain and Narang, Cost Accounting, Kalyani Publication House.
- 2. M.N Arora, Cost Accounting, HPH
- 3. N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.
- 4. Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, MH India
- 5. P V Ratnam, Cost Accounting, Kitab Mahal
- 6. P C Tulsian, Cost Accounting, MHE India
- 7. Nigam & Sharma, Cost Accounting, HPH
- 8. Dr. B. Mariyappa, Cost Accounting, HPH
- 9. Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.
- 10. B.S. Raman, Cost Accounting, United Publisher
- 11. Ravi M. Kishore, Cost Management, Taxmann

Course Code: BBA 3.2

Name of the Course: ORGANIZATIONAL BEHAVIOUR

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.

Course Outcomes: On successful completion of the course, the Students will:

- Demonstrate an understanding of the role of OB in business organization.
- Demonstrate an ability to understand individual and group behavior in an organization.
- Be able to explain the effectiveness of organizational change and development of organisation.
- Demonstrate an understanding of the process of organizational development and OD Interventions.

Syllabus:	Hours
Module No. 1: Organizational Behaviour and Foundations Of Individual Behaviour	16

Organization Behaviour - Meaning, Definition of OB, Importance of OB, Foundations of OB. Individual behaviour - Personal Factors, Environmental Factors, organization systems and resources. Personality-Meaning, Determinants and Traits of Personality. Perception- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.

Module No. 2: Group and Team Dynamics

10

Group Dynamics-Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour.

Team Dynamics- Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.

Module No. 3: Change Management

8

Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.

Module No. 4: Organizational Development

12

Organizational Development: Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, Diagnosing: Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).

Module No. 5: OD Interventions

10

Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.

Skill Developments Activities:

- Two cases on the above syllabus should be analyzed and record in the skill development
- Draw Blake and Mouton managerial grid
- List the Personality Traits of Successful Business Leaders.

SAMPLE CASES FOR REFERENCE:

Module 1

For business continuity, during Covid-19, XYZ organisation has encouraged the employees to Work From Home (WFH). But Post lock down, when the employees are called back to office, they resisted. Majority of the employees are preferring WFH. Few employees have resigned the job too.

If you are the manager of XYZ, can you justify the employee behaviour? Draw up a list of all the strategies you incorporate in bringing employees back to office

Module 2

You are heading a global team, which consist of employees from various culture and background. The diversity and lack of inclusion is negatively impacting the functioning of this heterogenous team. Dysfunctional conflict is common among the members.

Chart a plan of action to resolve the conflict within the global team. Suggest remedies for a long-term solution

Module 3

The ABC Bank is planning to introduce Finacle digital banking platform for competitive advantage. Majority of the employees have more than 15 years work experience in the bank. They do not want to change from their comfort zone.

As a manager, design the methods of overcoming employee resistance to change in order to achieve the objectives of ABC Bank in the best possible manner.

Module 4

Owing to the rapid expansion, the XYZ start-up's transition from a "one-man show' to a 'professionally run" set-up was initiated. The aim was to develop the strengths of each member of the team and to channel them towards autonomous decision making. Chart

the steps in the OD process that can be followed by XYZ firm. Identify the four target of change - Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.

Module 5

Employee retention is a critical issue in your E-Commerce organisation. The talented employees are moving to competitive firms. Chart an organizational development intervention plan to maximize effectiveness and minimize organizational strain.

Text Books:

- 1. Fred Luthans, Organizational Behaviour. McGraw Hill
- 2. Robbins, Organizational Behaviour, International Book House.
- 3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
- 4. K. Aswathappa, Organizational Behaviour, HPH.
- 5. Appanniah and, Management and Behavioural Process, HPH
- 6. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
- 7. Rekha and Vibha Organizational Behavioural, VBH.
- 8. P.G. Aquinas Organizational Behaviour, Excel Books.
- 9. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

Course Code: BBA 3.3

Name of the Course: STATISTICS FOR BUSINESS DECISIONS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will be able

- To understand the basic concepts in statistics.
- To classify and construct statistical tables.
- To understand and construct various measures of central tendency, dispersion and skewness.

• To apply correlation and regression for data analysis.

Syllabus:	Hours
Module No. 1: Introduction to Statistics	12

Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). **Classification**: Meaning, and Methods of Classification of Data, **Tabulation**: Meaning, Parts of a Table – Simple problems on Tabulation; **Diagrammatic Presentation**: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.

Module No. 2: Measures of Central Tendency and Dispersion 14

Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode.

Measures of Dispersion: Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series - Problems

Measures of Skewness: Calculation of Karl Pearson's Co-efficient of Skewness (Unimodal) – Problems.

Module No. 3: Correlation and Regression Analysis	10	
Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation, Computation of Probable Error,		
Regression Analysis - Concept of Regression, Regression equations- Problems.		

Module No. 4: Time Series Analysis 12 Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where ΣX=0 only), calculation and estimation of trend values. Module No. 5: Index Numbers 12 Index number, Construction of Index number, Methods of Index number - simple aggregate method, Weighted method - Fishers Ideal Index Number-Problems. Tests of

Adequacy (Unit test, TRT, FRT, Circular test). Consumer Price Index Number-Problems.

Skill Developments Activities:

- a) Data Visualization practical session Using Tableu/Power BI.
- b) Execute Average, Variance, Standard Deviation, CV, Covariance using Excel.
- c) Execute and Analyse Regression Model using Excel,
- d) Practical session on Time series models using GRETL
- e) Collect past years' Indian consumer price index data (as of the current base year) and analyse its impact on any macroeconomic indicator.

Text Books:

- 1. S P Gupta: Statistical Methods- Sultan Chand
- 2. Dr. B N Gupta: Statistics, Sahithya Bhavan
- 3. S.C Gupta: Business Statistics, HPH
- 4. N.V.R Naidu: Operation Research I.K. International Publishers
- 5. Elhance: Statistical Methods, Kitab Mahal
- 6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- 7. Veerachamy: Operation Research I.K. International Publishers
- 8. S. Jayashankar: Quantitative Techniques for Management
- 9. D.P Apte; Statistical Tools for Managers
- 10. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
- 11. Dr. Alice Mani: Quantitative Analysis for Business Decisions I, SBH

Course Code: BBA 3.5

Name of the Course: SOCIAL MEDIA MARKETING (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Case study method.

Course Outcomes: On successful completion of the course, the Students will able to:

- Understand social media marketing goals for successful online campaigns.
- Analyze the effective social media marketing strategies for various types of industries and businesses.
- Design social media content and create strategies to optimize the content's reach to the target audience.
- Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.

Design a suitable social media campaign for the business goals.

Syllabus:	Hours
Module No. 1: Social Media Introduction	08

Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India.

Module No. 2: Facebook -Instagram marketing 10

Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, Instagram, creating automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.

Module No. 3: Twitter Marketing 08

Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter.

Module No. 4: YouTube marketing 08

Youtube marketing, creating a youtube channel, posting content, youtube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool – Adding Asset.

Module No. 5: Search Engine Optimization-Recent trends and challenges

08

Search Engine Optimisation (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing.

Skill Developments Activities:

- a) Prepare Facebook Page in your name.
- b) Open a YouTube channel.
- c) Create a blog and write an article on Climate change.
- d) Create a search engine optimization (SEO) dashboard.

Text Books:

- Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration,2nd Edition, SAGE Publications Ltd.
- Matt Golden (2022), Social Media Marketing, 1st Edition, Bravex Publications.
- Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital Campaigns, 1st Edition, Kogan Page.
- Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016),
 Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.
- Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

Course Code: BBA 3.5

Name of the Course: RURAL MARKETING (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Case study method.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Describe the importance and application of various concepts of rural marketing.
- demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behaviour.
- Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle.
- Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.
- Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.

Syllabus:	Hours
Module No. 1: Introduction to Rural Marketing	08

Nature and scope of rural marketing, rural vs urban markets, concepts and classification of rural markets, rural marketing environment, rise of rural consumerism.

Module No. 2: Rural Consumer Behaviour 06

Consumer buying Behaviour in rural markets, factors affecting consumer behaviour. **Market segmentation** – Bases for segmenting rural consumer markets.

Module No. 3: Rural Product and Pricing Strategy 08

Rural product, Rural product classification, Product Life Cycle, Product Life Cycle strategies in rural markets, New Product Development in rural markets, Branding for rural markets. Pricing for rural markets – Factors and strategies.

Module No. 4: Rural Distribution and Communication Strategy 10

Wholesaling and retailing in the rural market, rural mobile traders, rural distribution models- FMCG companies, durable companies, Service organizations, emerging distribution models.

Rural communication strategy: challenges in	rural	Communication,	creating
promotion mix for rural audiences - advertise	ment, sale	s promotion, publicity.	

Module No. 5: Trends in Rural Marketing

10

Digitizing rural India, online marketing reach in the rural market, recent trends in packing, labelling, grading, transporting, order processing, payment methods, storage and warehousing. Corporate Farming -Meaning Only.

Include live cases (ITC E-Choupal, TARAhatt, EID Parry's Indiagriline)

Skill Developments Activities:

- a) Prepare a Product life cycle for a Rural product
- b) Select a Rural Product and conduct a Consumer Satisfaction Survey
- c) Prepare an advertisement copy for a rural product
- **d)** Visit an APMC Yard/Mandi's and prepare a report on any one Agri product pricing.

Text Books:

- Debarun Chakrabaorty and Soumya Kanti Dhara, et al. (2021), Rural Marketing in India: Texts and Cases, 1st Edition Atlantic Publishers and Distributors Pvt Ltd
- Acharya SS and Agarwal NL (2019), Agricultural Marketing in India, 6th Edition, Oxford & IBH Publishing Co Pvt Ltd.
- Dinesh Kumar and Punam Gupta (2019), Rural Marketing), 1st Edition, SAGE Publications India Pvt Ltd.
- C. G. Krishnamacharyulu (2010), Rural Marketing: Text and Cases, 2nd Edition, Pearson India Education Services Pvt Ltd.
- T.P.Gopalaswamy (2009) Rural Marketing-Environment, Problems and Strategies, 3rd Edition, Vikas Publishing House.

Course Code: BBA 4.1

Name of the Course: MANAGEMENT ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate:

- Explain the application of management accounting and various tool used
- Make inter firm and inter- period comparison of financial statements
- Analyse financial statements using various ratios for business decisions.
- Prepare fund flow and cash flow statements

Prepare different types of budgets for the business.

Syllabus:	Hours
Module No. 1: Introduction to Management Accounting	8

Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management.

Module No. 2: Ratio Analysis

14

Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations –Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.

Module No. 3: Cash Flow Analysis

12

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.

Module No. 4: Marginal Costing

10

Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and usesproblems.

Module No. 5: Budgetary Control

12

Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.

Skill Developments Activities:

- Collect the financial statement of a company and calculate important ratios.
- Collect the annual report of a company and prepare a cash flow statement.
- Prepare a Break-even-chart with imaginary figures.
- Prepare a flexible budget using imaginary figures.
- Prepare a Cash budget using imaginary figures

Text Books:

- 1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications
- 2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand
- 3. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.
- 4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.
- 5. B.S. Raman, Management Accounting, United Publishers.
- 6. Sharma and Gupta, Management Accounting, Kalyani Publishers.
- 7. M N Arora, Accounting for Management, Himalaya Publisher
- 8. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)

Course Code: BBA 4.2

Name of the Course: BUSINESS ANALYTICS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will able to:

- Understand types of analytics and data models
- Understand the role of data indecision making, sources and types of Data.
- Ability to analyse data using different data analytic tools and draw inferences.
- Understand applied statistics for business problems.
- Demonstrate visualization of data.

Syllabus:	Hours
Module No. 1: Introduction to Business Analytics	12

Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.

Module No. 2: Role of Data in The Organization

10

Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.

Module No. 3: Tools Used for Data Analytics

11

Introduction to data analytics software – Types of data analytics software – open source and proprietary software.

Lab sessions:

R, JAMOVI, GRETL, Python: Installation of software –Installation of packages / library - Importing of data – Saving of data – Run descriptive Statistics – Interpret result – plotting of charts – inferences of chart. (Using all the four specified softwares).

Module No. 4: Database Orientation

12

Database definition, types of structures, DBMs, RDBMS, Relational Database Language, Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands - Insert, Delete, Update, Data Query

Language - Where clause, Order by, Group by, DCL commands - Grant, Revoke, TCL Commands - Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra.

Module No. 5: Data Visualization Using Tableau (Public Version)

10

Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)

Skill Developments Activities:

- 1. Prepare tree map chart using Tableau.
- 2. Run a descriptive statistic using R and Python software.
- 3. Execute a summary chart in JAMOVI.
- 4. Execute DCL and TCL Command in SQL.

Text Books:

- 1. Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
- 2. Business Analytics, U Dinesh Kumar, Publication: Wiley
- 3. Business Analytics, R. Evans James, Publisher: Pearson
- 4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
- 5. Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
- 6. Swain Scheps, Business Intelligence for Dummies.
- 7. Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
- 8. Cindi Howson. Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
- 9. Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

Course Code: BBA 4.2

Name of the Course: FINANCIAL MARKETS & SERVICES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures and Tutorials

Course Outcomes: On successful completion of the course, the Students will be able to:

- Understand the financial system, Institutions, financial markets and services.
- Analyse the concepts relevant to Indian financial market and relevance.
- understand concept of financial services, types and functions.
- Understand the types of financial Instruments.
- Demonstrate an understanding the functioning of stock markets.

Syllabus:	Hours
Module No. 1: Overview of Financial System	08

Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.

Module No. 2: Financial Institutions 16

Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.

Module No. 3: Financial Services 12

Financial Services - Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking - Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.

Module No. 4: Financial Markets and Instruments

Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.

Module No. 5: Stock Markets

10

Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.

Skill Developments Activities:

- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Analyze the ratings given by any credit rating agency, for at least 5 companies.
- Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.
- Identify a company of your choice and record its share prices for one month.

Text Books:

- 1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- 2. Khan, M.Y, Indian Financial System, McGraw Hill
- 3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
- 4. Bhole and Mahakud, Financial Institutions and Markets Structure, Growth and Innovations, McGraw Hill
- 5. Guruswamy, S., Financial Services and System, McGraw Hill
- 6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
- 7. Khan. M.Y, Indian Financial System, Vikas Pub. House
- 8. H.R Machiraju, Indian Financial System, Vikas Pub. House
- 9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

Course Code: BBA 4.3

Name of the Course: FINANCIAL MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will able:

- To identify the goals of financial management.
- To apply the concepts of time value of money for financial decision making.
- To evaluate projects using capital budgeting techniques.
- To design optimum capital structure using EBIT and EPS analysis.
- To evaluate working capital effectiveness in an organization.

Syllabus:

Module No. 1: Introduction to Financial Management	Hours
	12

Introduction – Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management – Goals of Financial Management, **Financial Decisions**-Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing a Sound Financial Plan.

Module No. 2: TIME VALUE OF MONEY

12

Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); Present Value (Single Flow – Uneven Flow & Annuity); Doubling Period; Concept of Valuation – Valuation of Bonds, Debentures and Shares (Simple Problems)

Module No. 3: FINANCING & DIVIDEND DECISIONS

12

Financing Decision: Sources of Long-Term Finance -- Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure - EBIT, EPS Analysis, Leverages - Problems.

Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus Shares (Meaning only)

Module No. 4: INVESTMENT DECISION

12

Meaning and Scope of Capital Budgeting, Features & Significance, Techniques --Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)

Module No. 5: WORKING CAPITAL MANAGEMENT

12

Working Capital -- Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems)

Skill Developments Activities:

- Calculate Equated Installment and prepare Loan Repayment schedule using imaginary figures.
- Identify capital structure practices followed in any firm/company of your choice.
- Collect the information on various types of bonds offered by government and record the same.
- Prepare a working capital statement using imaginary values.

Text Books:

- 1. I M Pandey, Financial Management. Vikas Publication.
- 2. Prasanna Chandra, Financial Management, TMH
- 3. S N Maheshwari, Financial Management, Sultan Chand
- 4. Khan and Jain, Financial Management, TMH
- 5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
- 6. Dr. Aswathanarayana.T ,Financial Management, VBH
- 7. K. Venkataramana, Financial Management, SHBP
- 8. G. Sudarshan Reddy, Financial Management, HPH
- 9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

Course Code: BBA 4.6

Name of the Course: BUSINESS LEADERSHIP SKILLS (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

Pedagogy: Classrooms lecture, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will able:

- o To understand the significance of leadership skills for effective people management.
- To increase the comprehension of leadership through various leadership theories.
- o To analyse different leadership styles, types, patterns and functions.
- To demonstrate an understanding of various leadership approaches for effective management of people.

o To demonstrate an awareness of ethical leadership.

Syllabus:	Hours
Module No. 1: Introduction to Business Leadership	6

Introduction to business leadership, meaning/definition of leadership, evolution and growth of leadership; functions and characteristics of leadership; latest trends/current scenario of business leadership.

Module No. 2: Leadership from Managerial Perspective 10

Nature of leadership, Significance or importance of leadership, Qualities of an effective leader, leader v/s manager; authority v/s leadership; formal v/s informal leadership; different roles of leadership; different levels of leadership; traits of an ethical leader.

Module No. 3: Leadership -Theoretical Perspectives.

Great man theory, Trait theory, Situational leadership theory, transactional leadership, transformational leadership theory, Blake and Mouton's Managerial Grid.

Module No. 4: Leadership Styles

10

Leadership styles: a) Autocratic leadership, b) Bureaucratic leadership, c) Democratic leadership, and d) Laissez faire leadership e) Transformational Leadership, f) Charismatice Leadership.

Module No. 5: Leadership Skills

8

Communications Skills, Decision Making Skills, Emotional Management Skills, Public Relation Skills, Personal Values and Ethics, Conflict Resolution Skills.

Skill Developments Activities:

- Collect information about the real time corporate leaders with different leadership styles & discuss their leadership styles and traits in the class room.
- "What if?"

This practical activity identifies how members of a team solve their problems differently?

Present the students with a workplace problem, and have each student participant write down what they would do to solve it. Then, have each participant read their response aloud. This can help the teacher to identify the types of leadership styles that are present among the student participants and thereby highlight and discuss them in the class.

- •Student can make a presentation on any famous corporate/political personality covering their leadership style, their approach to people management, their effectiveness in managing conflicts and how did they manage the crisis situations and so on.
- Analyze two cases related to leadership styles/strategies.

Text Books:

- 1. Northouse, P. (2007). Leadership: Theory and Practice. Sage Publications.
- 2. Stephen, R. P. (1988). Orgaizational Behaviour Concepts, controversies and Applications. New Delhi: Printice Hall of India Ltd.
- 3. Subba Rao. (2018). Organizational Behaviour (18th ed.). Himalaya Publishing House.
- 4. Subba Rao. (2022). Personnel and Human Resource Management (5th ed.). Bangalore: Himalay Publishing House.
- 5. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
- 6. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.

- 7. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
- **8.** S Balasubramanian, The Art of Business Leadership Indian Experiences, Sage Publications

Course Code: BBA 4.6

Name of the Course: PERSONAL WEALTH MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

Pedagogy: Classroom lectures and Tutorials

Course Outcomes: On successful completion of the course, the Students will able to:

- Demonstrate an understanding of the importance of Wealth Management and Financial Planning in personal life.
- Identify the Real Estate Investment Routes and understand the tax planning that minimises tax burden.
- Select and Apply the Asset Allocation strategies to balance between Risk and Return
- Anlayse the Retirement Planning Benefits and retirement strategies to provide regular income for life.
- Understand the basic principles and importance various insurance polices.

Syllabus:	Hours
Module No. 1: Wealth Management and Financial Planning	08

Meaning of Wealth Management, Need, Scope and Components of Wealth Management, Process of Wealth Management, Expectations of Clients, Code of Ethics for Wealth Manager. Challenges to WM in India – Financial Planning - Systematic Approach to Investing (SIP, STP & SWP)- Life Cycle and Wealth Cycle - Financial Planning in India, Legal aspects of Financial Planning.

Module No. 2: Estate Planning and Tax Planning 08

Real Estate, Role of Real Estate, Real Estate Investment Routes, Real Estate Indices - Assets & Liabilities, Nomination, Inheritance Law, Will, Understanding Trust and Trust Documents – Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward and Set-off.

Module No. 3: Asset Allocation Strategies 08

Asset allocation Strategies -Asset allocation Decision, Equity portfolio strategies - Active Vs Passive, Management strategies, Value Vs growth investing, -Tactical, Fixed & Flexible. **Portfolio Management Strategies** - Indexing - Active - interest rate anticipation, Valuation analysis, Credit analysis, Yield spread analysis and Bond swaps - Allocation to Speculation, Diversification in Perspective.

Module No. 4: Retirement Planning and Employee Benefits

10

Introduction to Retirement Planning - Types of Retirement Plans - Defined Benefit and Defined Contribution plan, Superannuation Fund and other retirement plans, Pre and Post Retirement Planning Strategies - ESOP and ESPP.

Module No. 5: Insurance Products in Wealth Management

08

Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance-Group Life and Health Insurance; Types of Life Insurance Policies, Types of General Insurance Policies, Health Insurance and Group Insurance Policy – Risk Management through Insurance.

Skill Developments Activities:

- List out different Insurance schemes
- Create your own personal portfolio using imaginary numbers and justify.
- Conduct a survey of 20 salaried employees on their investment avenues through questionnaire.
- Prepare technical charts report of any 5 listed stocks in BSE S&P SENSEX.

Text Books:

- Pawan V. Jhabak Wealth Management, Himalaya Publishing Hou Himalaya
 Publishing House Pvt. Ltd., Mumbai 400 004.
- S.K Bagchi Wealth Management Jaico Publishing House, Firs Edition.
- NSE Academy Financial Planning and Wealth Management.
- NCFM Work Book Financial Markets (Advanced).

Course Code: BBA 4.7

Name of the Course: FINANCIAL LITERACY AND INVESTMENT AWARENESS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

Pedagogy: Classroom lectures and Tutorials

Course Outcomes: On successful completion of the course, the Students will able to:

- Provide the foundation for financial decision making.
- List out various savings and investment alternatives for a common man.
- Give a detailed overview of stock market and stock selection
- Orient the learners about mutual funds and the criteria for selection

Syllabus:	Hours
Module No. 1: Foundation for Finance	
Understand the need for financial planning-basic concepts-life goals and financial goals-form of a sample financial plan for a young adults.	
Economics- Meaning-scope-key concepts influencing decisions making both micro and macro.	
Banking in India-Types of Bank Deposits, Deposit Insurance (PMJDY), Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System-Internet Banking(NEFT, RTGS and IMPS) Mobile Banking, Mobile Wallets, AEPS, UPI.	04 Hours
Orientation to Financial Statements-financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing-Time Value of Money-Concept of Compounding and Discounting.	
Module No. 2: Investment Management	
Investment Goals -Basic investment objectives-investment goals-time framing-assessing risk profile-concept of diversification-risk measurement tools.	
Investment and Saving Alternatives for a Common Investor: Insurance-Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance etc). Retirement and Pension Plans-National Pension System, Atal Pension Yogana, PM-SYM Yojana, PMLVMY, PMKMDY etc., stocks, bonds, mutuals funds. Investor Protection and Grievance Redressal.	08 Hours

Stock Markets: Primary Market and Secondary Market, Stock	
Exchanges, Stock Exchange Operations-Trading and Settlement, Demat	
Account, Depository and Depository Participants.	
Stock Selection: Fundamental Analysis-Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis-Graphical Patterns, Candle-Stick Patterns, Indicator and Oscillators.	
Stock Return and Risk: Analysing risk and returns trade off-relationship-investment risk.	
Module No. 3: Mutual Funds and Financial Planning Essentials	
Mutuals Funds: Features of Mutual Funds, Mutuals Fund History in India, Major funds houses in India and Mutual Fund Schemes. Types of Mutual Funds Plan. Net Asset Value.	
Criteria for Selection of Mutual Funds: Returns, Performance Measures-Sharpe, Treynor, Alpha, Beta and R Square.	03 Hours
Financial Planning-Sample formats-integrating all the concepts learnt with a personal financial plan.	
Giving and Supporting-Family Support-Charitable giving-crowd sourcing for needs.	
PRACTICAL COMPONENT:	
Unit 1: Foundation of Finance	
Spreadsheet Modelling	
IF Function	
SUM Function	
AVERAGE Function: INDEX, MATCH and VLOOKUP Function:	
RANK Function	
SUMPRODUCT Function	
MAX & MIN Function	06 Hours
ERRORS in Modeling (#VALUE!, #NAME?, #DIV/O!,	
#REF!, #NUM!, #NA)	
PRESENT VALUE Functions	
FUTURE VALUE Functions	
ANNUITY Functions	
PERPETUITY Functions	
Statistical Functions in Excel	
Financial Statements in Excel	

Unit 2: Investment Management	
Administering Risk Tolerance Tool	
 Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations) 	
Demonstration of Stock Trading	
Economy Analysis (<u>www.tradingeconomics.com</u>)	
Industry Analysis (<u>www.ibef.org</u>)	15 Hours
Company Analysis (www.valueresearchonline.com)	
Spreadsheet Modelling for Stock Valuation (Dividend Discount)	
Model, Free Cash Flow Model and Relative Valuation)	
Demonstration of Technical Analysis and Exercises (NSE -	
• TAME)	
Spreadsheet Modelling for calculating Stock Return, Risk and	
Beta	
Unit 3: Mutual Funds and Financial Planning Essentials	
Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in, www.valueresearchonline.com)	
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• Exercises on Calculation of Net Asset Value

06 hours

- Demonstration of Mutual Fund Fact Sheet
- Exercises on reading performance measures and selection of mutual funds.
- Preparation of Financial Plan.

Skill Developments Activities:

- Prepare a Spreadsheet modelling using financial functions.
- Prepare a group presentation on investment alternatives (advantages, sustainability and limitations)
- Prepare a exercise on calculation of net asset value of mutual fund scheme.

Reference:

- 1. RBI Financial Education Handbook
- 2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
- 3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)

- c. Mutual Funds (Beginners Module)
- d. Technical Analysis

Note: Latest edition of text books may be used.

Text Books:

Prasanna Chandra, Financial Management, Mc Graw Hill.

Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.

Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications.

Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall.

Websites:

- 1. www.sebi.gov.in
- 2. www.nseindia.com
- 3. www.amfiindia.com