

# **Bengaluru North University**

Tamaka, Kolar, Karnataka - 563101.

**Curriculum as per National Educational Policy (NEP 2020)** 

# BACHELOR OF BUSINESS ADMINISTRATION (BBA)

**2021-22 Onwards** 



# COMPOSITION OF BOARD OF STUDIES

#### **CHAIRMAN**

PROF. K. JANARDHANAM REGISTARAR (EVL)

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**MEMBER & CO-ORDINATOR** 

MR. A. MUTHU ANANDA

#### THE NATIONAL EDUCATIONAL POLICY 2020

The approval of the National Education Policy (NEP) by the Ministry of Human Resource Development, Government of India has been well deliberated as discussed from the last 4 years and more. The advent of industry 4.0 scenario has led our current system of education outdated. Hence, the NEP is designed to contemplate the current skill requirements. The Indian education system with its earlier policies on education has greatly led to creation of fragmented system of education. However, bringing the whole system into one large umbrella remains a key issue. The current NEP has attempted to cure the same by getting rid of standalone institutions and institutions of affiliated nature and proposed formation and upgradation of institutions to multidisciplinary education. Multidisciplinary education system with inbuilt flexibility for both undergraduate as well as post graduate and research level is a key highlight of the NEP. It focuses on promoting and building vocational skills/skill enhancement courses, right from the school level, which can ease the burden on the employment opportunities and supply proficient/talented workforce. As the experts rightly put it as the syllabi which academia develops should be student centric rather than teacher centric, which used to be so far. As already the Union Cabinet has approved the NEP 2020, it aims to pave way for transformational reforms in school and higher education systems in the country. This policy will replace the 34- year-old National Policy on Education (NPE), 1986.

#### **VISION OF THE NATIONAL EDUCATION POLICY 2020**

- An education system that contributes to an equitable and vibrant knowledge society, by providing high-quality education to all.
- Develops a deep sense of respect towards the fundamental rights, duties and Constitutional values, bonding with one's country, and a conscious awareness of one's role and responsibilities in a changing world.
- Instils skills, values, and dispositions that support responsible commitment to human rights, sustainable development and living, and global well-being, thereby reflecting a truly global citizen.

# PROCEEDINGS OF UG BOS MEETING OF BBA (REGULAR) AND BBA (AVIATION MANAGEMENT) COURSES OF BENGALURU NORTH UNIVERSITY

The Proceedings of BOS meetings of BBA (Regular) and BBA (Aviation Management) courses of Bengaluru North University to frame the syllabus as per NEP for the academic year 2022-23 was held on 15th, 22nd and 29th September 2022 in Government First Grade College, Hoskote, Bangalore Rural District at 10.00 AM under the guidance of the Chairperson Dr. Chandrakantha K, Dean, Department of Commerce, BNU & Associate Professor, Government First Grade College, Hoskote. The board has agreed and approved the Course Matrix and the Syllabus for the second year for the abovementioned courses. In case of any input requirements, it shall be initiated by the Chairperson and necessary modifications shall be done as approved by the board.

#### **Members Present:**

1	Dr. Chandrakantha K Dean, Department of Commerce, BNU Associate Professor, Department of Commerce & Management Government First Grade College, Hoskote.	CHAIRPERSON
2	Dr. Lakshmi S Associate Professor Department of Commerce & Management Government First Grade College, Malur.	MEMBER
3	Dr. Amruthamma R Assistant Professor Department of Commerce & Management Government First Grade College, Hoskote.	MEMBER
4	Dr. Zabiulla Assistant Professor Department of Commerce & Management Government First Grade College, Gowribidanur.	MEMBER
5	Mrs. Latha R Assistant Professor Department of Commerce & Management LBS Government First Grade College, RT Nagar, Bengaluru.	MEMBER
6	Mrs. Shruthi S K Assistant Professor Department of Commerce & Management SEA College, K R Puram, Bengaluru.	MEMBER

7	Dr. Rajini TV Assistant Professor Department of Commerce & Management Government First Grade College, Varthur.	MEMBER
8	Sri. Lawrence Prasanna Associate Professor Department of Commerce & Management Government First Grade College, Kolar.	MEMBER
9	Sri. Ramakrishna N Assistant Professor Department of Commerce & Management Government First Grade College, Hoskote.	MEMBER
10	Sri. Ravindra R Deputy Manager Lumax Auto Technologies, Kolar.	MEMBER (External)
11	Dr. Eshwarappa M Chairperson, Department of Management Studies Maharani Cluster University, Bengaluru.	MEMBER (External)
12	Dr. Ramakrishna Naik Associate Professor Department of Commerce & Management Oxford Business School, Bengaluru.	MEMBER (External)

#### **Minutes of the Meeting:**

- 1. Dr. Chandrakantha K, Dean, Department of Commerce, BNU & Associate Professor, Department of Commerce & Management, Government First Grade College, Hoskote, welcomed all the BOS Members of the BBA (Regular) and BBA (Aviation Management) board for the meeting which was scheduled on 15/09/2022, 22/09/2022 and 29/09/2022.
- 2. The Chairperson of BOS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and urged all the BOS members to adopt innovative and goal-oriented curriculum structure that would enable the students to have a successful career and become responsible citizens.
- 3. The BOS members presented their views on the inclusion of relevant subjects, contents and modifications required for the existing subjects and also presented a wide list of skill based and value-based subjects that are required to be included in the curriculum. All these modifications were extensively discussed and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairperson.
- 4. Based on the recommendations of the members of the BOS, the Chairperson resolved and accepted the New Scheme of Teaching, Evaluation and Curriculum from the Academic year 2022-23 based

- on National Education Policy 2020 for four-year BBA (Regular) and BBA (Aviation Management) Under Graduate Program.
- 5. As per the instruction of university in accordance with the recommendation of Special Officer HSHEC, Financial Education and Investment Awareness is incorporated as skill Enhancement Course (SEC)
- 6. The BOS members presented their views and accordingly, modifications were made in the syllabus of Management Principles and Practice (I Semester BBA) and Business Mathematics (II Semester BBA) which was approved in the meeting by all the members.
- 7. It was proposed by the members to change the semester-end examination question paper pattern as indicated below:

#### PATTERN OF QUESTION PAPER

SECTION-A 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	$(05 \times 02 = 10 \text{ Marks})$
<b>SECTION -B</b> : 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03 X 04 = 12 Marks)
<b>SECTION-C:</b> 7,8,9,10,11	(Analysis and understanding questions) Answer any THREE out of five questions	$(03 \times 10 = 30 \text{ Marks})$
SECTION-D 12	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 8 = 8 Marks)
	60 Marks	

8. The above question paper pattern was discussed and approved in the meeting and the same will be forwarded to BNU for further action.

**Chairperson-BOS** 

This National Education Policy 2020 is the first education policy of the 21st century and aims to address the many growing developmental aspirations of our country. This Policy proposes the revision and revamping of all aspects of the education structure, including its regulation and governance, to create a new system that is aligned with the aspirations & goals of 21st century education, including SDG4, while building upon India's traditions and value systems. NEP aims for India to have an education system by 2040 that is second to none, with equitable access to the highest-quality education for all learners regardless of social or economic background and seeks to "ensure inclusive and equitable quality education and promote life long learning opportunities for all" by 2040." The whole of the NEP policy is a medication to cure the short comings in the education system for the last 35 to 36 years. The failure or success of the NEP will rely completely on the implementation and its acceptance by the stakeholders. For which we need to join hands in strengthening the system.

The BBA Programme provides a best career opportunist for students to develop managerial and entrepreneurial skills in order to pursue employment opportunities in the corporate sector or venture in to their own business. The course takes a student over the functional areas of management including manufacturing, marketing, finance, HRM, sales, strategy management etc., Plus, soft skill development such as communication, attitude, leadership and other skills.

#### I. OBJECTIVES OF THE BBA DEGREE

- To develop entrepreneurism by equipping them with all the skills and knowledge required to start a business.
- To develop ethical managers with inter disciplinary knowledge
- To enable students to apply knowledge of management theories and practices to solve business problems.
- To promote ethical and value-based leadership ability.
- To equip students for the world of work, particularly the work of the future.
- To enable students to demonstrate use of appropriate techniques to effectively manage business challenges.
- To encourage analytical and critical thinking abilities for business decision making.
- To empower students to take up competitive examinations like UPSC, KPSC, and other examinations.

#### II. GRADUATE ATTRIBUTES

The graduate attributes are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a graduate will be able to demonstrate through learning various courses which are listed below:

#### **DISCIPLINARY KNOWLEDGE**

Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.

#### **COMMUNICATION SKILLS**

- Ability to communicate long standing, unsolved problems in commerce.
- Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

#### **CRITICAL THINKING**

- Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business.
- Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

#### PROBLEM SOLVING

- Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same.
- Capabilities to analyse and synthesize data and derive inferences for valid conclusions.
- Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on

#### RESEARCH RELATED SKILLS

- Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic.
- Ability to identify the developments in various branches of Commerce and Business.

#### INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) DIGITAL LITERACY

• Capability to use various ICT tools (like spreadsheet) for exploring, analysis, and utilizing the information for business purposes.

#### **SELF-DIRECTED LEARNING**

 Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

#### MORAL AND ETHICAL AWARENESS/REASONING

• Ability to ascertain unethical behaviour, falsification, and manipulation of information. Ability to manage self and various social systems.

#### LIFE-LONG LEARNING

 Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

#### ELIGIBILITY FOR ADMISSION

Candidates who have completed two years Pre – University course in any discipline of Karnataka State or its equivalent as notified by the university from time to time are eligible to seek admission for this course.

#### DURATION OF THE PROGRAMME

The Duration of the Programme is Four (04) years of Eight Semesters. Progressive Certificate, Diploma, Bachelor Degree or Bachelor Degree with Honors provided at the end of each year of Exit of the four years Undergraduate Programme as the case maybe as follows:

YEAR	EXIT OPTION WITH	CREDITS REQUIREMENT*
CBA	On successful completion of Two Semesters of BBA at the end of First year, the student will be eligible for the award of <b>CERTIFICATE IN BUSINESS ADMINISTRATION</b>	48
DBA	On successful completion of four Semesters of BBA at the end of Second year, the student will be eligible for the award of <b>DIPLOMA IN BUSINESS ADMINISTRATION</b>	96 (48+48)
BBA	On successful completion of Six Semesters of BBA at the end of Third year, the student will be eligible for the award of <b>BACHELOR'S DEGREE IN BUSINESS ADMINISTRATION</b>	138 (48+48+42)
BBA (H)	On successful completion of Eight Semesters of BBA at the end of fourth year, the student will be eligible for the award of HONOURS DEGREE IN BUSINESS ADMINISTRATION	180 (48+48+42+42)

#### MEDIUM OF INSTRUCTION

The medium of instruction shall be English only.

#### ATTENDANCE

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

#### TEACHING AND EVALUATION

M.Com/MBA/MBS graduates with B.Com, B.B.M, and BBA & BBS as basic degrees from a recognized university are only eligible to teach and to evaluate the Courses (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

#### RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative business lab / computer lab to enable students to get practical knowledge of business activities and online learning.
- In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

#### GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION (CIE) AND SEMESTER END EXAMINATION (SEE)

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		
	CONTINUOUS INTERNAL EVALUATION (CIE) - (A + B)			
A	Continuous & Comprehensive Evaluation (CCE)	20 Marks		
В	Internal Assessment Tests (IAT)	20 Marks		
C	Semester End Examination (SEE)	60 Marks		
	TOTALOFCIEANDSEE(A +B +C)	100 MARKS		

#### A. CONTINUOUS & COMPREHENSIVE EVALUATION (CCE):

The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. The faculty member can select any four of the following assessment methods, Minimum off our of the following assessment methods of 5 marks each:

- Individual Assignments
- Seminars/Classroom Presentations/ Quizzes
- Group Discussions / Class Discussion / Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Field visits
- Practical activities / Problem Solving Exercises
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects
- Any other academic activity.

#### **B. INTERNAL ASSESSMENT TESTS(IAT):**

The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 20 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.

#### C. 50 PERCENT OF CIE

In the case of 50 percent of CIE weightage courses, faculty members can choose assessment methods accordingly for the required marks as mentioned above.

#### TEMPLATE FOR IAT QUESTION PAPER

		INTE TEST		ASSESSMEN	Т	
Name of the C	ourse					
Name of the Su	bject:					
Subject Code:	BBA		Duration:	1 HOURS	Total Marks	20
SECTION-A		-	two of the fo	ollowing thre <b>Concepts)</b>	e questions.	2 X 6 = 6
SECTION-B Answer any two of the following three questions. (Questions related to Understanding and Application)						1 X 4 = 4
SECTION-C Answer any one of the following questions. (Questions related to analysis and evaluation)						1 X 10 = 10

#### APPEARANCE FOR THE EXAMINATION

A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

### **COURSE MATRIX**

	I SEMESTER							
SL. NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PERWEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDITS
1	LANG.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	LANG.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	BBA.1.1	Management Principles and Practice	DSC	4+0+0	60	40	100	4
4	BBA.1.2	Fundamentals of Business Accounting	DSC	3+0+2	60	40	100	4
5	BBA.1.3	Marketing Management	DSC	4+0+0	60	40	100	4
6	BBA.1.4	Digital Fluency	SEC-SB	1+0+2	50	50	100	2
7	BBA.1.5	Physical Education – Yoga	SEC-VB	0+0+2	-	25	25	1
8	BBA.1.6	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
9	BBA.1.7	Any one of the following a. Office Management b. Business Organisation	OEC	3+0+0	50	50	100	3
		TOTAL - I	400	350	750	25		

	II SEMESTER							
SL. NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PERWEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDITS
10	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	BBA.2.1	Financial Accounting and Reporting	DSC	3+0+2	60	40	100	4
13	BBA.2.2	Human Resource Management	DSC	4+0+0	60	40	100	4
14	BBA.2.3	Business Mathematics/ Business Environment	DSC	3+0+2	60	40	100	4
15	BBA.2.4	Environmental Studies	AECC	2+0+0	50	50	100	2
16	BBA.2.5	Sports	SEC-VB	0+0+2	-	25	25	1
17	BBA.2.6	NCC/NSS/R&R,S&G/Cultural	SEC-VB	0+0+2	-	25	25	1
18	BBA.2.7	Any one of the following a. People Management b. Retail Management	OEC	3+0+0	50	50	100	3
SUB	SUB TOTAL – II					350	750	25

	III SEMESTER							
SL. NO	COURSE CODE	TITLE OF THE COURSE	CATEGOR Y OF COURSES	TEACHI NG HOURS PER WEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDITS
19	Lang.3.1	Language – I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	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 Behaviour	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/Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
25	BBA.3.5	Sports	SEC-VB	0+0+2	-	25	25	1
26	BBA.3.6	NSS/NCC/ Any Other	SEC-VB	0+0+2	-	25	25	1
27	BBA.3.7	Constitution of India Or Social Media Marketing/ Rural Marketing	AECC/ OEC	3+0+0	60	40	100	3
	SUB TOTAL - III						700	25

	IV SEMESTER							
SL. NO	COURSE CODE	TITLE OF THE COURSE	CATEGOR Y OF COURSES	TEACHI NG HOURS PER WEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDITS
28	Lang.4.1	Language – I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	BBA.4.1	Management Accounting	DSC	3+0+2	60	40	100	4
31	BBA.4.2	Business Analytics / Financial Markets & Services	DSC	4+0+0	60	40	100	4
32	BBA.4.3	Financial Management	DSC	3+0+2	60	40	100	4
33	BBA.4.4	Artificial Intelligence/Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
34	BBA.4.5	Sports	SEC-VB	0+0+2	-	25	25	1
35	BBA.4.6	NCC/NSS/Any others	SEC-VB	0+0+2	-	25	25	1
36	BBA.4.7	Constitution of India or Business Leadership Skills/ Personal Wealth Management	AECC /OEC	3+0+0	60	40	100	3
	SUB TOTAL - IV					310	700	25

#### Note:

- ➤ One Hour of Lecture is equal to 1 Credit.
- ➤ One Hour of Tutorial is equal to 1 Credit (Except Languages).
- > Two Hours of Practical is equal to 1 Credit

#### **Acronyms Expanded**

- ➤ AECC : Ability Enhancement Compulsory Course
- DSC ©: Discipline Specific Core (Course)
- > SEC-SB/VB: Skill Enhancement Course-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:** 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.

**Course Code: BBA 1.1** 

#### Name of the Course: MANAGEMENT PRINCIPLES AND PRACTICE

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

**Pedagogy:** Classroom lecture, Tutorials, Group discussion, Seminar, Case studies & field work etc..

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

- The ability to understand concepts of business management, principles and functions 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 and understand organizational behavior, avoid conflicts, accept change and work in groups.
- 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 1: INTRODUCTION TO BUSINESS & MANAGEMENT	10

Introduction to Business, Forms of Business Organization, their merits, limitations and formation-Meaning 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 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 3: ORGANIZING AND STAFFING**

16

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; Staffing: Introduction, Meaning, Nature, Importance, Staffing Process

#### **Module 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;

#### Module 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).

#### **Skill Development Activities:**

- 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.
- Draft different types of Organization structure.
- Draft Control charts.

#### **Books for Reference:**

- Stephen P. Robbins, Management, Pearson
- Koontz and O'Donnell, Management, McGraw Hill.
- LM Prasad, Principles of Management, Sultan Chand and Sons
- V.S.PRao/Bajaj, Management, Process and organization, Excel Books.GH25
- Appanniah and Reddy, Management, HPH.
- T. Ramaswamy: Principles of Management, HPH.
- Aswathappa: Organisation Behaviour

**Course Code: BBA 1.2** 

#### Name of the Course: FUNDAMENTALS OF BUSINESS ACCOUNTING

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

**Pedagogy:** Classrooms lecture, tutorials, and problem solving.

### Course Outcomes: On successful completion of the course, the student 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 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 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 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 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 5: ACCOUNTING SOFTWARE**

**12** 

Introduction-meaning of accounting software, types of 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 vouchers, 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:**

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

#### Books for Reference:

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

**Course Code: BBA 1.3** 

Name of the Course: MARKETING MANAGEMENT

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

**Pedagogy:** Class room lecture, Tutorials, Group discussion, Seminar, Case studies & Field work etc.,

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

- Understand the concepts and functions of marketing.
- Analyze marketing environment impacting the business.
- Segment the market and understand the consumer behavior
- Describe the 4 p's of marketing and also strategize marketing mix
- Describe p's of service marketing mix.

Syllabus:	Hours
Module 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 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 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 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 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:**

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

#### Books for Reference:

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

**Course Code: BBA 1.7** 

Name of the Course: OFFICE MANAGEMENT (OEC)

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

**Pedagogy:** Class room's lecture, tutorials, Group discussion, Seminar, Case studies.

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

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

Syllabus:	Hours
Module 1: FUNDAMENTALS OF OFFICE MANAGEMENT	06

Introduction: Meaning, importance and functions of modern office, Modern Office Organization: Meaning; Steps in office organization; Principles of Office organization, Organization structure types, Nature of office services: Types of services in a modern office, decentralization and centralization of office services, Departmentation of Office management: Meaning, Elements and major processes of Office management Office Manager: Functions and qualifications of Office manager.

#### Module 2: ADMINISTRATIVE ARRANGEMENT AND FACILITIES

06

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 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

#### **Module 4: RECORDS MANAGEMENT**

**10** 

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. Centralization and Decentralization of Filing- Centralized filing and Decentralized 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, lifecycle stages of files.

#### Module 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 Information, Data Life cycle (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:**

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

#### Books for Reference:

- S.P Arora, Office Organisation and Management, Vikas Publishing House Pvt Ltd
- M.EThakuram Rao, Office organisation and Management, Atlantic
- Judith Read, Mary LeaGinn, Record Management, 10th Edition, Cengage Learning.

**Course Code: BBA 1.7b** 

Name of the Course: BUSINESS ORGANISATION (OEC)

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

**Pedagogy:** Class room lecture, Tutorials, Group discussion, Seminar, Case studies.

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

- Understand the nature, objectives and social responsibilities of business
- Describe the different forms of organisations
- Understand the basic concepts of Management
- Understand the functions of management.
- Understand the different types of business combinations

Syllabus:	Hours
Module 1: INTRODUCTION TO BUSINESS	08

Business: Meaning, Nature, Scope and Social responsibility of Business, Objectives, Essentials of successful business; Functional areas of business. Concept of Business Organisation.

#### Module 2: FORMS OF BUSINESS ORGANIZATION

**12** 

Sole Proprietorship: Definition, Features, Merits and Demerits. Partnership: Definitions, partnership deed, Features, Merits and Demerits. Joint Stock Company: Definitions, Features, Merits and Demerits. Co-operatives: Definitions, Feature, Merits and Demerits.

#### Module 3: PUBLIC ENTERPRISES

08

Departmental Undertaking: Definition, Features, Merits and Demerits. Public Corporations: Definition, Features, Merits and Demerits. Government Companies: Definitions, Features, Merits and Demerits

#### **Module 4: BUSINESS FUNCTIONS**

08

Functional Areas of Management Marketing Management: Marketing Concepts; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations. Retention and disposal of files: Meaning and benefits of record retention, need for disposal of files, life-cycle stages of files.

#### **Module 5: MANAGEMENT OF ORGANIZATIONS**

06

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:**

- Prepare a Partnership deed.
- Draw a business tree.
- Make a list of 10 PSUs.
- Prepare a list of different types of business combinations.
- Prepare an Organization chart.

#### **Books for Reference:**

- CB.Gupta- Business Organisation and Management, Sultan Chand & Sons.
- Dr.S.C.Saxena-Business Administration & Management, Sahitya Bhawan.
- M.C.Shukla- Business Organisation and Management. S Chand& Company Pvt .Ltd.
- S.A Sherlekar Business Organization, Himalaya Publishing House.
- Y.K. Bhushan. Fundamentals of Business Organisation and Management, Sultan Chand & Sons.
- R.K. Sharma, Business Organisation & Management Kalyani Publishers
- Dr. I.M. Sahai, Dr. Padmakar Asthana, Business Organisation & Administration, Sahitya Bhawan Publications Agra.

**Course Code: BBA 2.1** 

#### Name of the Course: FINANCIAL ACCOUNTING AND REPORTING

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

**Pedagogy:** Class room's lecture, Tutorials, Group discussion, Seminar, Case studies.

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

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

Syllabus:	Hours
Module 1: FINAL ACCOUNTS OF PARTNERSHIP FIRM	12

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 2: ISSUE OF SHARES

10

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 (Problems).

#### Module 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) (Problems).

#### **Module 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 5: CORPORATE FINANCIAL REPORTING**

10

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:**

- Collect financial statement of a company for five years and analyse the same using trend analysis.
- Refer annual reports of two companies and list out the components.
- Draft a partnership deed as per Partnership Act.

List out the accounting policies in annual report of the company

#### Books for Reference:

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

Course Code: BBA 2.2

Name of the Course: HUMAN RESOURCE MANAGEMENT

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

**Pedagogy:** Class room's lecture, tutorials, Group discussion, Seminar, Case studies.

# Course Outcomes: On successful completion of the course, the student will 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 1: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT	10

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 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 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 4: PERFORMANCE APPRAISAL, PROMOTION & TRANSFERS

14

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 5: EMPLOYEE ENGAGEMENT AND PSYCHOLOGICAL CONTRACT

80

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:**

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

#### Books for Reference:

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

Course Code: BBA 2.3

Name of the Course: BUSINESS MATHEMATICS

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

Pedagogy: Class room's lectures, tutorials, Group discussion, Seminar, Case studies.

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

- The Understanding of the basic concepts of business mathematics and apply them to create, solve and interpret application arears in business
- Ability to solve problems on various types of equation.
- Ability to solve problems on Matrices and execute the laws of indices, law of logarithm and evaluate them.
- Ability to apply the concept of simple interest and compound interest and bills discounted
- Ability to solve problems on Arithmetic progression, Geometric progression and construct logical application of these concepts.

Syllabus:	Hours
Module 1: THEORY OFEQUATIONS	10

Introduction business mathematics and its importance – Equations - Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$  form only). Simple problems.

#### Module 2 : MATRICES AND DETERMINANTS 08

Meaning – types – operation on matrices – addition – subtraction and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammers rule in two variables – problems.

#### Module 3: INDICES AND LOGARITHMS 08

Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms – Common Logarithm, Application of Log Table for Simplification.

#### Module 4: COMMERCIAL ARITHMETIC 16

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub- duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

#### **Module 5: PROGRESSIONS**

14

Progressions: Arithmetic Progression - Finding the 'nth term of AP and Sum to nth term of AP. Insertion of Arithmetic Mean. Geometric Progression - Finding the 'n'th term of GP and sum to 'n' the term of GP and insertion of Geometric Mean.

#### **Skill Developments Activities:**

- Develop an Amortization Table for Loan Amount EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Application of Matrix in Business Problems
- Application of Correlation and Regression

#### **Books for Reference:**

- Saha: Mathematics for Cost Accountants, Central Publishers
- R.G.Sahaand Others-Methods and Techniques for Business Decisions, VBH
- Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj :Mathematics for Economics and Business
- Madappa, mahadiHassan, M.IqbalTaiyab-Business Mathematics ,Subhash
- G.R. Veena and Seema: Business Mathematics and Statistics I.K. International Publishers
- Guptha Statistical methods, Sultan chand Publishers
- Rajesh S Rajagatta, QMB Kalyni Publishers.

**Course Code: BBA 2.3** 

#### Name of the Course: BUSINESS ENVIRONMENT

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

**Pedagogy:** Class room's lecture, tutorials, Group discussion, Seminar, Case studies.

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

- An Understanding of components of business environment.
- Analyse the environmental factors influencing business organisation.
- Demonstrate Competitive structure analysis for select industry.
- Explain the impact of fiscal policy and monetary policy on business.
- Analyse the impact of economic environmental factors on business.

Syllabus:	Hours
Module 1: INTRODUCTION BUSINESS ENVIRONMENT	12

Meaning of business, scope and objectives of 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 2: GOVERNMENT AND LEGAL ENVIRONMENT

**12** 

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 3: ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT

**14** 

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 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 5: NATURAL ENVIRONMENT**

**80** 

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

#### **Skill Developments Activities:**

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

#### Books for Reference:

- Dr. K Ashwatappa: Essentials of Business Environment
- Sundaram & Black: The International Business Environment; Prentice Hall
- Chidambaram: Business Environment; Vikas Publishing
- Upadhyay, S: Business Environment, Asia Books
- Chopra, BK: Business Environment in India, Everest Publishing
- Suresh Bedi: Business Environment, Excel Books
- Economic Environment of Business by M. Ashikary.
- Business Environment by Francis Cherrinulam
- Note: Latest edition of text books may be used.

Course Code: BBA 2.7a

Name of the Course: PEOPLE MANAGEMENT(OEC)

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

**Pedagogy:** Class room lecture, Tutorials, Group discussion, Seminar, Case studies.

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

- Examine the difference between People Management with Human resource Management
- Explain the need for and importance of People Management.
- Explain the role of manager in different stages of performance management process
- List modern methods of performance and task assessment.
- Analyse the factors influencing the work life balance of working individual.

Syllabus:	Hours
Module 1: INTRODUCTION TO PEOPLE MANAGEMENT	08

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 2 : GETTING WORK DONE AND ASSESSMENT AND EVALUATION 08

Getting work done: Challenges of getting work done, significance of prioritization and assigning work to team members. Performance Management: M eaning, role of a manager in the different stages of the performance management process, Types of performance assessment, Assessment and Evaluation Process, E valuation of tasks in the organisation. Modern tools of assessment and evaluation of tasks and performance.

# Module 3: BUILDING PEER NETWORKS AND ESSENTIALS OF 08 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 4: MOTIVATION	10

Meaning, Importance and need for motivation, team motivation- meaning, importance team motivation, types of Motivators and Modern methods of motivation

#### Module 5: MANAGING SELF

80

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:**

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

#### **Books for Reference:**

- McShane, Steven L. and Mary AnnVon Glinow, Organizational Behavior: Emerging Knowledge and Practice for the Real World. McGraw-Hill, ISBN: 0-07- 115113-3.
- Bernardin, H. John and Joyce E. A. Russell. Human Resource Management: An Experiential Approach. McGraw-Hill, 6/e. ISBN: 0078029163
- Argyris, C. (1974). Personality vs. Organization. Organizational Dynamics. Vol. 3. No. 2, Autumn.
- 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.
- 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.
- Goleman, D. (1998). Working with Emotional Intelligence . Bantam Books

Course Code: BBA 2.7b

Name of the Course: RETAIL MANAGEMENT (OEC)

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

**Pedagogy:** Class room lecture, Tutorials, Group discussion, Seminar, Case studies.

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

- An understanding of basic knowledge of Retail organisation and management
- Skills in effective Retail organisation
- The ability to maintain office records
- The ability to understand digitalization of retailing.
- Understanding of different types of retailing

Syllabus:	Hours
Module 1: RETAIL THEORY & PRACTICES RETAIL	08

Nature, Scope, History, Retail Institutions, Types, Retail Management Process, Indian Retailing Scenario, Retail Managers – Roles, Skills and Scope, Evolution of Management Theory, Organizational Environment in Retail Sector, Ethical Issues in Retailing Job Opportunities in Retail Industry- Personality Traits of Retailers, Retail Entrepreneur, Employment Opportunities, Internationalization and Globalization of Retailing.

#### **Module 2 : RETAIL MARKETING STRATEGY**

**08** 

Introduction, Building Retail Brand, Sales Enhancement Strategies, Business Intelligence, Customer Service, Social Media Marketing, Pricing Strategy, Point of purchase communication, Role of Packaging, Pricing Strategy, Merchandise Management, Private Labels, Retail Promotion, Building Store Loyalty

# Module 3: RETAIL ORGANIZATION & FUNCTIONAL MANAGEMENT

**08** 

Introduction, Classification of Retail Organization, Franchising, Human Resource Management in Retail, Building and Sustaining Relationship in Retailing, Customer relationship Management.

#### **Module 4: STORE PLANNING**

80

Location, Layout, Store Operations: POS (Point of Sale) /Cash Process, Customer Service and Accommodation, Retail Floor and Shelf Management, Retail Accounting and Cash Management, Setting up Stores before Opening, Working with Floor Plans and Store Requirements

#### **Module 5: ELECTRONIC RETAILING**

**10** 

Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing Methods, Database Management; Data warehousing; Critical Analysis of E-Retailing Strategies; Customer Relationship Management

#### **Skill Developments Activities:**

- Draw a retail organization chart
- Classify different types of retailers
- Conduct a customer satisfaction survey
- Do a SWOC analysis of a retail organization

#### **Books for Reference:**

- Levy Michael, Weitz Barton Retailing Management, V Edition, Tata McGraw Hill, New York,
- Berman Berry, Evans J.R.-Retail Management- A Strategic Management Approach, IX Edition, Pearson Education, New York,
- Lucas G.H., Bush Robert, Gresham Larry- Retailing, Houghton Mifflin Company, Boston
- Pradhan Swapna- Retailing Management-Text and Cases, II Edition, Tata Mc Graw Hill, India.
- Sinha, Uniyal- Managing Retailing, Oxford University Press, Delhi
- Agarwal, Bansal, Yadav, Kumar-Retail Management, Pragati Prakashan, Meerut
- Berman Berry, Evans J.R.- Retail Management- A Strategic Management Approach, IX Edition, Pearson Education, New York.

**Course Code: BBA 3.1** 

Name of the Course: COST ACCOUNTING

<b>Course Credits</b>	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.
- Prepare material related documents, understand the management of stores and issue procedures.
- Develop the ability to calculate employee costs.
- Classify, allocate apportion overheads and calculate overhead absorption rates.

Syllabus:	Hours
Module 1: Introduction to Cost Accounting	6

**Introduction**: Meaning of Cost, Costing and Cost Accounting, Importance, Uses of cost accounting, Functions of Cost Accounting, Distinction between Cost Accounting and Financial Accounting; Advantages and disadvantages of Cost Accounting; Cost concepts- Cost unit, cost centre, cost reduction and cost control; Classification and elements of Cost; Methods and Techniques of Costing (Meanings only). Installation of a Cost System

#### **Module 2: Cost Sheet, Tenders and Quotations**

**12** 

Introduction, Meaning, Objectives and contents of Cost Sheet. Problems on Preparation of Cost Sheet. Meaning of Tender and Quotation. Basis for preparation of Tenders and Quotations-Problems on preparation of statement of Tenders and Quotations; E-Tender (Concept only)

#### **Module 3: Materials Cost**

14

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

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; Store records - Bin cards, Stores Ledger, Stock Control Cards; Inventory Control- Meaning and Objectives, Inventory control techniques (concept only); Determination of various stock levels: Re-order Level, Minimum Level, Maximum Level, Average Level and Danger Level. Problems on Level Setting and Computation of EOQ; Material Issues and Valuation: preparation of Stores Ledger Account, Methods of pricing material issues - FIFO, LIFO, Simple and Weighted Average Price Methods- Problems.

#### **Module 4: Labour Cost**

10

Introduction- Meaning of labour cost, Types of Labour – Direct Labour and Indirect Labour. Labour Cost Control – Meaning, Objectives and Benefits. Scope of Labour Cost Control Attendance Procedure- Time keeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only); Methods of Remuneration- Simple Time Rate System, Straight Piece Rate System, Taylor's Differential Piece Rate System, Halsey System and Rowan System. Problems on calculation of Labour Cost, Overtime Wages and Wage and Incentive Systems.

Module 5: Overheads

Introduction- Meaning and Classification of Overheads; Accounting and Control of Overheads; Allocation and Apportionment of overheads; Re-apportionment of Overheads; Methods of Cost Re-apportionment; Problems on Primary and Secondary distribution and Secondary distribution using direct and reciprocal basis methods only (Repeated Distribution Method and Simultaneous Equation Method); Problems on machine hour rate.

#### **Skill Development 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.
- Visit any manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
- Calculate the amount of wages under Halsey / Rowan Plans using imaginary data.
- Any other activities, which are relevant to the course.

#### **Books for Reference:**

- 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
- 12. Dr Muralidhar S, Cost Accounting, Kalyani Publishers
- 13. Dr Eshwarappa, Cost Accounting, Kalyani Publishers.
- **14.** Madhegowda J, Cost Accounting, HPH

**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 be able to:

- Understand the role of OB in business organization.
- Understand the Behaviour of an Individual
- Understand the group behaviour and team dynamics
- Learn various motivation and leadership theories
- Understand the process of organizational development

Syllabus:	Hours
Module 1: INTRODUCTION TO ORGANIZATIONAL	10
BEHAVIOUR	

Meaning, Definition, Importance, Nature, Scope of OB, Conceptual Models of OB, factors affecting organisational behavior

#### Module 2: INDIVIDUAL BEHAVIOUR 12

Individual Behaviour: Meaning, factors affecting individual behavior, reasons for understanding individual behavior. Personality- Types, Determinants and Traits of Personality, Theories. Learning – Types of Learners, The Learning Process. Attitude: Characteristics, Components, Formation of Attitude. Perception- Importance, Factors influencing perception, Interpersonal Perception, Impression Management.

#### Module 3: GROUP AND TEAM DYNAMICS 12

Group Dynamics: Meaning, Types of Group, functions of groups, Stages of group development, strategies for improving group dynamics, Determinants of Group Behaviour.

Team Dynamics: Meaning, Types of Teams, Team Building, Effective Team Management, Stages of Professional Interpersonal Relations, Difference between Groups and Teams.

Conflict-Meaning, Sources of Conflict, Conflict Resolving Strategies.

Module 4: MOTIVATION AND LEADERSHIP	12

Motivation- Nature and Importance of Motivation, Motivation Theories - Maslow's Need Hierarchy Theory, Hertzberg's Two Factor Theory, McGregor's Theory X and Theory Y Leadership - Nature and Importance, Qualities of Good Leaders, Types, Theories of Leadership - (Contemporary leadership)

#### Module 5: DYNAMICS OF ORGANIZATIONAL BEHAVIOUR

**10** 

Organisation Culture and Climate - Meaning, Importance, Factors influencing Organization climate. Organizational Change- Importance, change process, Resistance to change, Managing Change. Organizational Development: Nature, objectives, Benefit, OD Process.

#### **Skill Developments Activities:**

- Prepare a chart showing various OB Models
- Role play on Team Dynamics
- · Visit any two organisation and collect information on various motivational models adopted
- Prepare a chart on the stages of OD.

#### Books for Reference:

- 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. Reddy and Appanniah, 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.
- Classify and construct statistical tables.
- Understand and construct various measures of central tendency, dispersion and skewness.
- Apply correlation and regression for data analysis.
- To understand changes in data over a period of time through construction of index numbers

Syllabus:	Hours
Module 1: INTRODUCTION TO STATISTICS	10

Introduction, Meaning, Definitions, Functions, Importance and Limitations of Statistics, Important terminologies in Statistics – Data, Primary Data, Secondary Data, Population, Census Survey, Sample Survey, Sampling, Parameter, Unit, Variable- Quantitative Variable, Qualitative Variable, Dependent Variable, Independent Variable, Series. - Individual, discrete and continuous, Classification of data- Types, Requisites of good Classification of data. Frequency, Class Interval, Tally Bar. **Tabulation**: Meaning, Parts of a Table – Simple problems on Tabulation.

### Module 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION 14

Meaning, Definition, objectives, Requisites of a ideal average. Various measures of central tendency- Arithmetic Mean -Simple and weighted average (Exclude missing frequency), Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode. Graphs – Histogram and Ogive curves

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

# Meaning and Types of Correlation, Karl Pearson's Coefficient of Correlation. (deviation from actual mean only), Computation of probable error. Spearman's Rank Correlation Coefficient (simple problems) Meaning of Regression, Regression Lines, Regression Equations- Problems

## Module No. 4: TIME SERIES ANALYSIS 08

Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where  $\Sigma X=0$  only), calculation and estimation of trend values.

#### Module No. 5: INDEX NUMBERS

**12** 

Meaning and definition of Index numbers, Uses of index numbers, Construction of Index number, Methods of Index numbers - simple aggregate method, Weighted index method - Fishers Ideal Index Number-Problems. Tests of Adequacy (TRT, FRT). Consumer Price Index Numbers-Problems.

#### **Skill Developments Activities**

- a) Execute Average, Variance, Standard Deviation, CV, Covariance using Excel.
- b) Execute and analyse Regression Model using Excel,
- c) Collect the data relating to prices of shares of two companies for 12 days and ascertain which company share is more variable.
- d) Collect Sales and Advertisement expenses date of a company of your choice for last 10 years and compute correlation coefficient
- e) Collect past years' Indian consumer price index data (as of the current base year) and analyse its impact on any macro economic indicator.

#### Books for Reference:

- 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, Excel Publishers
- 9. D.P Apte; Statistical Tools for Managers using MS Excel, Excel Publishers
- 10. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
- 11. Dr. Alice Mani: Quantitative Analysis for Business Decisions I, SBH
- 12. Rajesh S Rajaghatta Quantitative Methods for Business-II

Course Code: BBA 3.7.1 (OEC)

#### Name of the Course: SOCIAL MEDIA MARKETING

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 1: Introduction to Social Media	08

Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Social media platforms.

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 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 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 4: YouTube marketing**

08

You Tube marketing, creating a you tube channel, posting content, You Tube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool – Adding Asset.

#### **Module 5: Search Engine Optimization-Recent trends and challenges**

**08** 

Introduction, Understanding SEO, Content optimization, User Insights, Measuring SEO effectiveness, 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.

#### Books for Reference:

- Philip Kotler, Marketing 4.0: Moving from Traditional to Digital, Wiley.
- 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, 1<sup>st</sup> 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 3.7.2 (OEC)

Name of the Course: RURAL MARKETING

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 be able to:

- 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 strategy 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 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, problems in rural marketing.

#### **Module 2: Rural Consumer Behaviour**

06

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

#### **Module 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 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 - advertisement	sales promotion, publicity.	

#### **Module 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, TAR Ahatt, EID Parry's India griline, HUL)

#### **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.

#### Books for Reference:

- 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. Krishnama charyulu (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 to:

- 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 . 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, advantages and limitations of Management Accounting. Financial statement analysis: Meaning, types and methods of analysis, techniques of financial statement analysis.

#### **Module 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 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 – 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 4: 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.

#### **Module 5: 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 uses (Theory only)

#### **Skill Developments Activities:**

- Collect the financial statement of a company and calculate important ratios.
- Prepare a balance sheet with imaginary figures and compute atleast 5 ratios.
- Prepare a flexible budget using imaginary figures.
- Prepare a Cash budget using imaginary figures

#### Books for Reference:

- 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)
- 9. Dr. Eshwarappa, Management Accounting, Kalyani Publishers.

**Course Code: BBA 4.2.1** 

#### Name of the Course: BUSINESS ANALYTICS

<b>Course Credits</b>	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 types of analytics and data models
- Understand the role of data in decision 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 1:	Introduction to Business Analytics	10

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(Concepts only).

#### **Module 2: Role of Data in The Organization**

08

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 3: Tools Used for Data Analytics**

16

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: T-Test, Z-Test, Chi-Square Test, Correlation, Regression, ANOVA, MANOVA, Man-Whitney, Kruskal-Wallis test, Factor Analysis, Path Analysis – 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.

#### **Books for Reference:**

- 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 4.2.2

#### 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 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 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 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 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 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.

#### Books for Reference:

- 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.
- Apply the concepts of time value of money for financial decision making.
- Evaluate projects using capital budgeting techniques.
- Design optimum capital structure using EBIT and EPS analysis.
- Evaluate working capital effectiveness in an organization.

Syllabus:	Hours
Module 1: Introduction to Financial Management	8

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 2: TIME VALUE OF MONEY**

8

Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); Present Value (Single Flow – Uneven Flow & Annuity); Doubling Period (Simple Problems)

#### **Module 3: FINANCING & DIVIDEND DECISIONS**

14

**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 4: INVESTMENT DECISION**

14

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 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:**

- Draw the organisational chart of Finance Function of a company.
- Submit an analysed report on capital structure in 3 different industries.
- Explain the role of financial manager in the context of globalisation.
- Prepare a working capital statement using imaginary figures.

#### Books for Reference:

- 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
- 10. Dr. Eshwarappa, Financial Management, Kalyani Publication

Course Code: BBA 4.7.1 (OEC)

#### Name of the Course: BUSINESS LEADERSHIP SKILLS

<b>Course Credits</b>	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 be able to:

- o Understand the significance of leadership skills for effective people management.
- o Increase the comprehension of leadership through various leadership theories.
- o Analyse different leadership styles, types, patterns and functions.
- Demonstrate an understanding of various leadership approaches for effective management of people.

o Demonstrate an awareness of ethical leadership.

Syllabus:	Hours
Module 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 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 3: Leadership - Theoretical Perspectives.**

8

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

#### Module 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 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.

#### Books for Reference:

- 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 4.7.2 (OEC)

#### 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 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 of WM in India – Financial Planning - Systematic Approach to Investing (SIP, STP & SWP)- Life Cycle and Wealth Cycle - Financial Planning in India.

#### **Module 2: Estate Planning and Tax Planning**

10

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, Total Income, Income Tax Slabs, Tax Liability, TDS, Advance Tax, LTCG, STCG, Carry Forward and Set-off(Concepts only).

#### **Module 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 - Interest rate anticipation, Credit analysis, Yield spread analysis and Bond swaps(Concepts only).

#### **Module 4: Retirement Planning and Employee Benefits**

**08** 

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 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.

#### Books for Reference:

- 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.
- Investment Management Prasanna Chandra, McGraw Hill
- NSE Academy Financial Planning and Wealth Management.
- NCFM Work Book Financial Markets (Advanced).