

**MANGALORE**



**UNIVERSITY**

**MANGALAGANGOTRI**

## **Syllabus**

**Bachelor of Business**

**Administration**

**(BBA PROGRAMME)**

**As per the resolutions of BOS in BBA**

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

# **Bachelor of Business Administration**

## **1. Programme Objectives:**

The objectives of BBA Programme are:

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

## **2. Programme Outcomes (PO):**

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

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

### **3. Program Specific Outcomes (PSO):**

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

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

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

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

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

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

PSO6: Demonstrate the ability to create business plans

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

PSO8: Matured Individuals and responsible Citizens to the country

PSO9: Demonstrate Ability to work in Groups

#### 4. Structure of BBA Syllabus:

##### SEMESTER I

| Sl No.       | Course Code | Title of the Course                                             | Category of Course | Teaching Hours per Week | Sem. End Exam | IA | Total Marks | Credit    |
|--------------|-------------|-----------------------------------------------------------------|--------------------|-------------------------|---------------|----|-------------|-----------|
| 1            | Lang1.1     | Language – I                                                    | Lang               | 4                       | 80            | 20 | 100         | 3         |
| 2            | Lang1.2     | Language – II                                                   | Lang               | 4                       | 80            | 20 | 100         | 3         |
| 3            | BBA 1.1     | Principles of Management                                        | Core               | 5                       | 80            | 20 | 100         | 5         |
| 4            | BBA 1.2     | Business Accounting I                                           | Core               | 5                       | 80            | 20 | 100         | 5         |
| 5            | BBA 1.3     | Contemporary Marketing Management                               | Core               | 5                       | 80            | 20 | 100         | 5         |
| 6            | BBA 1.4     | Business Organization/<br>E-Commerce/<br>Economics for Managers | Optional           | 4                       | 80            | 20 | 100         | 3         |
| 7            | BBA 1.5     | Constitutional Values                                           | Compulsory         | 3                       | 40            | 10 | 50          | 2         |
| <b>Total</b> |             |                                                                 |                    | <b>30</b>               |               |    | <b>650</b>  | <b>26</b> |

##### SEMESTER II

| Sl No.       | Course Code | Title of the Course                                                                                 | Category of Course | Teaching Hours per Week | Sem. End Exam | IA | Total Marks | Credit    |
|--------------|-------------|-----------------------------------------------------------------------------------------------------|--------------------|-------------------------|---------------|----|-------------|-----------|
| 1            | Lang 2.1    | Language – I                                                                                        | Lang               | 4                       | 80            | 20 | 100         | 3         |
| 2            | Lang 2.2    | Language – II                                                                                       | Lang               | 4                       | 80            | 20 | 100         | 3         |
| 3            | BBA 2.1     | Business Environment                                                                                | Core               | 5                       | 80            | 20 | 100         | 5         |
| 4            | BBA 2.2     | Business Accounting II                                                                              | Core               | 5                       | 80            | 20 | 100         | 5         |
| 5            | BBA 2.3     | Work Force Management                                                                               | Core               | 5                       | 80            | 20 | 100         | 5         |
| 6            | BBA 2.4     | Production and Operations Management/<br>Computer Applications in Business/Foreign Trade Management | Optional           | 4                       | 80            | 20 | 100         | 3         |
| 7            | BBA 2.5     | Environmental Studies                                                                               | Compulsory         | 3                       | 40            | 10 | 50          | 2         |
| <b>Total</b> |             |                                                                                                     |                    | <b>30</b>               |               |    | <b>650</b>  | <b>26</b> |

### SEMESTER III

| Sl No. | Course Code | Title of the Course                                                             | Category of Course | Teaching Hours per Week | Sem. End Exam | IA | Total Marks | Credit |
|--------|-------------|---------------------------------------------------------------------------------|--------------------|-------------------------|---------------|----|-------------|--------|
| 1      | Lang 3.1    | Language – I                                                                    | Lang               | 4                       | 80            | 20 | 100         | 3      |
| 2      | Lang 3.2    | Language – II                                                                   | Lang               | 4                       | 80            | 20 | 100         | 3      |
| 3      | BBA 3.1     | Organizational Behaviour                                                        | Core               | 5                       | 80            | 20 | 100         | 5      |
| 4      | BBA 3.2     | Corporate Accounting I                                                          | Core               | 5                       | 80            | 20 | 100         | 5      |
| 5      | BBA 3.3     | Basics of Financial Management                                                  | Core               | 5                       | 80            | 20 | 100         | 5      |
| 6      | BBA 3.4     | Retail Management/<br>Human Resource Development/<br>Working Capital Management | Elective - I       | 2                       | 40            | 10 | 50          | 2      |
| 7      | BBA 3.5     | Executive Development & Soft Skills                                             | Compulsory*        | 2                       | 40            | 10 | 50          | 2      |
| Total  |             |                                                                                 |                    | 27                      |               |    | 600         | 25     |

\*Compulsory Course (Skill based) from Business Administration

### SEMESTER IV

| Sl No. | Course Code | Title of the Course                                                                                                    | Category of Course | Teaching Hours per Week | Sem. End Exam | IA | Total Marks | Credit |
|--------|-------------|------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------|---------------|----|-------------|--------|
| 1      | Lang 4.1    | Language – I                                                                                                           | Lang               | 4                       | 80            | 20 | 100         | 3      |
| 2      | Lang 4.2    | Language – II                                                                                                          | Lang               | 4                       | 80            | 20 | 100         | 3      |
| 3      | BBA 4.1     | Quantitative Techniques                                                                                                | Core               | 5                       | 80            | 20 | 100         | 5      |
| 4      | BBA 4.2     | Corporate Accounting II                                                                                                | Core               | 5                       | 80            | 20 | 100         | 5      |
| 5      | BBA 4.3     | Professional Communication                                                                                             | Core               | 5                       | 80            | 20 | 100         | 5      |
| 6      | BBA 4.4     | Advertising and Media Management/<br>Performance and Welfare Management/<br>Security Analysis and Portfolio Management | Elective - II      | 2                       | 40            | 10 | 50          | 2      |
| 7      | BBA 4.5     | Case Based Learning (CBL)                                                                                              | Compulsory*        | 2                       | 40            | 10 | 50          | 2      |
| Total  |             |                                                                                                                        |                    | 27                      |               |    | 600         | 25     |

\*Compulsory Course (Skill based) from Business Administration

**SEMESTER V**

| Sl No.       | Course Code | Title of the Course                | Category of Course | Teaching Hours per Week | Sem. End Exam | IA | Total Marks | Credit |
|--------------|-------------|------------------------------------|--------------------|-------------------------|---------------|----|-------------|--------|
| 1            | BBA 5.1     | Business Taxation I                | Core               | 5                       | 80            | 20 | 100         | 5      |
| 2            | BBA 5.2     | Cost and Management Accounting - I | Core               | 5                       | 80            | 20 | 100         | 5      |
| 3            | BBA 5.3     | Auditing & Corporate Governance    | Core               | 5                       | 80            | 20 | 100         | 5      |
| 4            | BBA 5.4     | Modern Bank Management             | Core               | 4                       | 80            | 20 | 100         | 3      |
| 5            | BBA 5.5     | Legal Framework for Business       | Core               | 4                       | 80            | 20 | 100         | 3      |
| 6            | BBA 5.6     | Internship/Organisational study    | Skill Enhancement  | 2                       | 40            | 10 | 50          | 2      |
| <b>Total</b> |             |                                    |                    | 25                      |               |    | 550         | 23     |

**SEMESTER VI**

| Sl No.       | Course Code | Title of the Course                         | Category of Course | Teaching Hours per Week | Sem. End Exam | IA | Total Marks | Credit |
|--------------|-------------|---------------------------------------------|--------------------|-------------------------|---------------|----|-------------|--------|
| 1            | BBA 6.1     | Business Taxation II                        | Core               | 5                       | 80            | 20 | 100         | 5      |
| 2            | BBA 6.2     | Entrepreneurship and Business Opportunities | Core               | 5                       | 80            | 20 | 100         | 5      |
| 3            | BBA 6.3     | Cost and Management Accounting - II         | Core               | 5                       | 80            | 20 | 100         | 5      |
| 4            | BBA 6.4     | Event Management and Public Relations       | Core               | 4                       | 80            | 20 | 100         | 3      |
| 5            | BBA 6.5     | Indian Corporate Law                        | Core               | 4                       | 80            | 20 | 100         | 3      |
| 6            | BBA 6.6     | Project Work                                | Skill Enhancement  | 2                       | 50            | -- | 50          | 2      |
| <b>Total</b> |             |                                             |                    | 25                      |               |    | 550         | 23     |

**Note:** All Core Courses, Optional Courses, Elective Courses & Skill Enhancement Courses are under Studies in Business Administration only.

## 5. Pedagogy:

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

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

## 6. Scheme of Examination

- a. There shall be University examination at the end of each semester.
- b. The maximum marks for the university examination in the courses with 3 credits and above paper shall be evaluated in pattern 10 + 10 (Internals assessments) + 80 (Semester end exam) marks.
- c. Courses with less than 3 credits shall be evaluated in the pattern 5 + 5 (Internals assessments) + 40 (Semester end exam) marks.
- d. All courses of this program except courses that are common to all other graduate program of the Mangalore University shall be set/valued/reviewed by BOE of BBA Programme for a maximum of 80 marks. The pattern of question paper will be as follows:

|                                                  |                       |
|--------------------------------------------------|-----------------------|
| Part- A: Answer any four out of six questions.   | $4 \times 05 = 20$    |
| Part- B: Answer any three out of five questions. | $3 \times 10 = 30$    |
| Part- C: Answer any two out of four questions.   | $2 \times 15 = 30$    |
| <b>Total:</b>                                    | <hr/> <b>80</b> <hr/> |

The pattern of question paper for 40 marks courses will be as follows:

|                                                 |                       |
|-------------------------------------------------|-----------------------|
| Part- A: Answer any three out of six questions. | $3 \times 05 = 15$    |
| Part- B: Answer any one out of two questions.   | $1 \times 10 = 10$    |
| Part- C: Answer any one out of two questions.   | $1 \times 15 = 15$    |
| <b>Total:</b>                                   | <hr/> <b>40</b> <hr/> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |                                    |
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| <p align="center"><b>Course Code: BBA1.1</b><br/> <b>Title of the Course: PRINCIPLES OF MANAGEMENT</b><br/> <b>(Core Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5 hours                      | 60 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies & Field Work etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                                    |
| <b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To introduce the principles and concepts of the management.</li> <li>2. To familiarize the application of principles and concepts of management.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the Students will able to demonstrate: <ol style="list-style-type: none"> <li>a) The ability to understand the concepts of business management, principles and function of management in a developing economy</li> <li>b) The ability to explain and undertake the process of planning and decision making in modern management system</li> <li>c) The ability to create organization structures based on authority, task and responsibilities.</li> <li>d) The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles.</li> <li>e) The ability to understand the requirement of good control system and control techniques.</li> </ol> |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              | <b>Hours</b>                       |
| <b>Module 1: Introduction to Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              | <b>12 hours</b>                    |
| Meaning, and definition of management, characteristics and significance of management, scope and functional areas of management, management and administration, management as science, arts or profession, evolution of management thought, contributions of F.W.Taylor in the field of scientific management. Peter F Drucker and Fayol's contribution to modern management                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                                    |
| <b>Module 2: Planning and Decision Making</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>12 hours</b>                    |
| Planning- meaning, definition, features, benefits and limitations of planning- process of planning - how to make planning effective- types of plans-types/ kinds/ forms of planning; MBO- process importance- making MBO effective<br>Decision Making- meaning- process- types of decisions; steps in decision making.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                                    |
| <b>Module 3: Organisation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>12 hours</b>                    |
| Meaning - definition- features- principles of organisation- process-Types of organisation- line - functional- line & staff - matrix (in brief) - project (in brief)-committees (in brief) -Organisation chart-meanings & content -Organisation manual-meanings & content - Authority & power-(concepts only) -Delegation of authority-principles – benefits and problems of delegation of                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                                    |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| authority- Centralisation and Decentralisation -Span of management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |
| <b>Module 4:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>12 hours</b> |
| <b>Directing</b> – Meaning and nature of direction, Principles of direction<br><b>Staffing</b> – meaning & significance - Process of staffing (in brief); Leadership – meaning, qualities – Styles of leadership.<br><b>Motivation</b> - meaning – importance and objectives, Morale and Productivity<br><b>Communication</b> – importance and objectives, Barriers in effective communication; steps to overcome barriers -Types of communication                                                                                                                                                                                                                                                                                       |                 |
| <b>Module 5: Coordination and Control</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>12 hours</b> |
| Coordination –Meaning- Need - Principles –Control – Meaning – Process – Control Methods or techniques; Management Audit concept - SWOC, KAIZEN, TQM, MIS, ISO, Change Management, Knowledge Management (Meaning only). Emerging Trends; Case Studies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |
| <b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Harold Koontz &amp; Heinz Weihrich, Principles of management - Essentials of Management, Tata McGraw Hill, 10th edition (2015)</li> <li>2. L.M. Prasad, Principles and Practice of Management, Sultan Chand &amp; Sons, 6th Edition, (2013)</li> <li>3. T.N. Chhabra, Principles and Practice of Management, Dhanpat Rai &amp; Co Publication, (2018)</li> <li>4. V. S. P. Rao Principles and Practice of Management, Konark Publishers, 1996 6.</li> <li>5. V. S. P. Rao V Hari Krishna, Management: Text and Cases - Excel Publications (2005)</li> <li>6. B.S. Raman &amp; Chandrashekhar K , Principles of Management, New United Publishers (2021)</li> </ol> |                 |

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|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <b>Course Code: BBA1.2</b><br><b>Title of the Course: BUSINESS ACCOUNTING -I</b><br><b>(Core Course)</b>                                                                                                                                                                                                                                                                                                                                                                                           |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5 hours                      | 60 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Seminar etc.                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                                    |
| <b>Objectives:</b> This course will enable students to <ul style="list-style-type: none"> <li>a) understand the principles and concepts of accounting and accounting standards</li> <li>b) gain the ability to pass journal entries and prepare ledger accounts</li> <li>c) learn to prepare subsidiary books</li> <li>d) learn to prepare depreciation account and rectify errors</li> <li>e) prepare trial balance and final accounts of non-manufacturing sole proprietary concerns.</li> </ul> |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) understand the mechanism of accounting as well as accounting standards</li> <li>b) pass journal entries and prepare ledger accounts</li> <li>c) prepare subsidiary books</li> <li>d) understand the depreciation accounting</li> <li>e) prepare trial balance and final accounts of sole proprietary concern</li> </ul>                                     |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              | <b>Hours</b>                       |
| <b>Module 1: Introduction to Financial Accounting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              | <b>12 hours</b>                    |
| Meaning, Definition- Objectives of Accounting- Importance of accounting-Users of accounting information- -Accounting cycles-Accounting principles-Accounting concepts and accounting conventions – Accounting standards- Objectives - Significance of accounting standards – List of Indian Accounting standards- Accounting software-Tally software.                                                                                                                                              |                              |                                    |
| <b>Module 2: Accounting Process</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | <b>12 hours</b>                    |
| Recording of transactions under double entry system - Journal - Ledger- Balancing of Accounts- Trial Balance, Problems on Journal, Ledger Posting and Preparation of Trial Balance.                                                                                                                                                                                                                                                                                                                |                              |                                    |
| <b>Module 3: Subsidiary Books</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              | <b>12 hours</b>                    |
| Meaning- Significance- Types of Subsidiary Books –Preparation of Purchase Book, Sales Book, Purchase Returns Book, and Sales Returns Book- Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book - Problems on Three Column Cash Book and Petty Cash Book- Bank Reconciliation Statement- Problems.                                                                                                                                            |                              |                                    |
| <b>Module 4: Depreciation Accounting and Rectification of Errors</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |                              | <b>12 hours</b>                    |

Meaning and definition – Causes - Methods of charging depreciation- Original Cost Method- Written Down Value Method and Annuity Method (excluding change of methods)  
Rectification of errors - Types of errors and its rectification (Simple problems on rectification of errors after preparing Trial Balance)

**Module 5: Preparation of Final Accounts of Sole Proprietary Concerns (non-manufacturing entities).**

**12 hours**

Preparation of final accounts of non-manufacturing entities- Preparation of Trading and Profit and Loss Account-items appearing in Trading and Profit and Loss Account, closing entries, Important Adjustments-Bad Debts, Provision for Bad and doubtful debts, Provision for Discount on Debtors, and Provision for Discount on Creditors and charging of depreciation, loss of stock by fire. Preparation of Balance sheet-meaning and features. Classification of assets and liabilities-current assets, Long term assets and intangible assets; liabilities-current liabilities and long term liabilities.

**Books for Reference:**

1. B.S. Raman & Vidyadhara Hegde Accounting I, United Publishers
2. Dr. P.C Thulsian- Financial Accounting, S. Chand & Co.
3. Dr. V. K. Goyal- Financial Accounting, Excel Books
4. K.S Adiga - Accounting I, Shubhadri Books
5. Maheshwari S. N - Advanced Accountancy, Vikas Publishing House
6. R. L. Gupta - Principles & Practices of Accountancy, Sultan Chand & sons
7. Shukla M.C & T. S Grewal - Introduction to Accounting
8. S.P. Jain & Narang K. L - Financial Accounting, Kalyani Publishers

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <p align="center"><b>Course Code: BBA1.3</b><br/> <b>Title of the Course: CONTEMPORARY MARKETING MANAGEMENT</b><br/> <b>(Core Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                   |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5 hours                      | 60 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies & Field Work etc.                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                                    |
| <b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To provide conceptual understanding of marketing management concepts.</li> <li>2. To familiarize the students with the contemporary issues in Marketing.</li> <li>3. To provide foundation for advanced electives in Marketing as well as other business/social disciplines.</li> <li>4. To introduce students to the analysis, and activities that comprise marketing management, and to provide practice in assessing and solving marketing problems.</li> </ol> |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will <ol style="list-style-type: none"> <li>1. Familiarize to the concepts and Contemporary issues of marketing and its applications.</li> <li>2. Understand the 4 Ps of marketing and its strategies.</li> <li>3. Analyse the importance of digital and green marketing</li> <li>4. Describe the service and rural marketing concepts and challenges</li> </ol>                                                                                   |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              | <b>Hours</b>                       |
| <b>Module No.1: Marketing Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | <b>12 hours</b>                    |
| Meaning and Definition of Marketing and Marketing Management, Concepts of Marketing, Functions of Marketing, Marketing mix: Meaning and elements of marketing mix - Marketing philosophy. Contemporary issues in marketing: Content marketing, E-Marketing, Word of mouth marketing, Tele-marketing, M-Marketing, Guerrilla Marketing, Green Marketing, Relationship Marketing, De-marketing, Digital Marketing, Affiliate marketing, Social media marketing, Event Marketing, E-tailing and Outbound marketing (Meaning only). |                              |                                    |
| <b>Module No.2: Product And Pricing Strategy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | <b>12 hours</b>                    |
| Product Meaning and definitions- Features, Types of consumer products- Stages in new product development, Failure of new products –Product life cycle: Meaning, stages and strategies.<br><b>Pricing:</b> Meaning and definition- Importance and objectives of pricing - Factors affecting pricing decisions.                                                                                                                                                                                                                   |                              |                                    |
| <b>ModuleNo.3: Distribution And Promotion Strategy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              | <b>12 hours</b>                    |
| <b>Distribution:</b> Meaning and definition of channels of distribution- Types of channels for consumer goods - Criteria for selecting the channels.<br><b>Promotion:</b> Meaning and definition -Objectives of promotion- Promotion mix; Advertising –                                                                                                                                                                                                                                                                         |                              |                                    |

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| meaning and objectives; Publicity– meaning and importance; Personal selling – meaning and importance; Sales promotion – meaning and objectives; Public relations – meaning- Factors affecting promotion mix.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 |
| <b>Module No. 4: Digital And Green Marketing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>12 hours</b> |
| <p><b>Digital Marketing:</b> Meaning and definition of digital Marketing- Benefits of digital marketing to sellers and consumers- Digital vs. Real marketing - Digital marketing channels - Problems of digital marketing in India.</p> <p><b>Green Marketing:</b> Meaning- importance - Fundamental requirements - Problems of green marketing</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 |
| <b>ModuleNo.5: Service And Rural Marketing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>12 hours</b> |
| <p><b>Service Marketing:</b> Meaning and definition of services, Features of services, Marketing of Service like Financial services, Health services, Hospitality services including hotels and tourism, Healthcare service, Professional service, Public utility service, Educational services, Recent trends in service marketing</p> <p><b>Rural marketing:</b> Meaning, definition, Feature and significance of rural marketing- Rural marketing v/s urban marketing, Challenges and problems of rural markets.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |
| <p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Philip Kotler- Marketing Management, Prentice Hall.</li> <li>2. William J. Stanton, Michael J.Etzel, Bruce J Walker- Fundamentals of Marketing, McGraw Hill Education.</li> <li>3. Sontakki- Marketing Management, Kalyani Publishers.</li> <li>4. Pillai R S N and Bagavathi-Modern Marketing Principles and Practices, S. Chand and Company Ltd</li> <li>5. Ramaswamy V S &amp; Namakumari S- Marketing Management- Global Perspective Indian Context, Macmillan Publishers India Ltd</li> <li>6. Chhabra T N &amp; Grover S K- Marketing Management : Dhanpat Rai &amp; Co (P) Ltd</li> <li>7. Tapan K Panda- Marketing Management Text and cases Indian context: Excel Books India.</li> <li>8. Chandrashekara K.-Marketing Management, New United Publishers.</li> <li>9. Puneet Bhatia- Fundamentals of digital Marketing, Pearson Education</li> <li>10. S.M. Jha- Services marketing, Himalaya Publishers, India</li> <li>11. Krishnamacharyulu and Lalitha Ramakrishnan - Rural Marketing: Text and Cases, Pearson Education</li> </ol> |                 |

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| <p align="center"><b>Course Code: BBA1.4</b><br/> <b>Title of the Course: BUSINESS ORGANISATION</b><br/> <b>(Optional Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                               |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 3 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4 hours                      | 48 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies & Field Work etc.                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                                    |
| <b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To introduce the concept of business, industry, trade and commerce.</li> <li>2. To familiarize with the recent trends in business organization.</li> <li>3. To familiarize the students with the forms of business combinations.</li> <li>4. To understand the various source of business finance and types of insurance</li> </ol>                                                                                                                                    |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> <li>1. Understand the concepts and form of Business organizations.</li> <li>2. Examine the dynamics of the most suitable form of business organisations in different situations.</li> <li>3. Analyse business models for different organisations.</li> <li>4. evaluate changes in the working pattern of modern organisations</li> </ol>                                                           |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>Hours</b>                       |
| <b>ModuleNo.1: Introduction to Business Organisation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              | <b>12 hours</b>                    |
| Meaning, Nature scope objectives, essentials of successful business; Forms: Sole proprietorship: Definitions, Features, Merits and Demerits Partnership: Definitions, Features, Merits and Demerits, Joint Stock Company: Definitions, Features, Merits and Demerits, Co-operatives: Definitions, Features, Merits and Demerits; Public Enterprises: Definitions, Features, Merits and Demerits; Public Corporations: Definitions, Features, Merits and Demerits; Government Companies: Definitions, Features, Merits and Demerits. |                              |                                    |
| <b>ModuleNo.2: Business Combinations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              | <b>12 hours</b>                    |
| Business Combinations-Meaning Definitions, Causes, Forms of business combinations (Association: Trade Association, Chamber of Commerce and informal agreements; Federation: Pools and Cartels; Consolidation: Partial and Complete) Recent Trends in Business Combinations.                                                                                                                                                                                                                                                         |                              |                                    |
| <b>ModuleNo.3: Sources of Business Finance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              | <b>12 hours</b>                    |
| Sources of Business Finance -Types of Business Finance: Long, Medium and Short Term; Sources of Corporate Finance: Issue of Shares, Public Deposits, Retained Earnings, Institutional Financing (IDBI, FCI, ICICI, SFC), Objectives and Functions; Sources of Short-Term Finance: Trade Credit, Bank Credit, Inter Company Loans, Lease Finance, Accounts Receivable,                                                                                                                                                               |                              |                                    |

Financing Customer Advances.

**Module 4: Elements Of Insurance**

**12 hours**

Elements of Insurance - Meaning, Significance, Principles, Types of Insurance: Life Insurance: Terms and Conditions; Fire Insurance: Features, Types and Proceedings for Claim; Marine Insurance: Features, Types, Clauses, Warranties and Marine Losses; Miscellaneous Types of Insurances

**Books for Reference:**

1. S.A. Sherlekar: Business Organisation
2. C. B. Gupta: Business Organisation and Management
3. M. C. Shukla: Business Organisation
4. Dr. S.C. Saxena: Business Administration
5. M. N. Mishra: Principles and practice of Insurance.

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| <p align="center"><b>Course Code: BBA1.4</b><br/> <b>Title of the course: E-COMMERCE</b><br/> <b>(Optional Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 3 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4 hours                      | 48 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies & Field Work etc..                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                                    |
| <b>Objectives:</b> The basic objectives of this course is : <ol style="list-style-type: none"> <li>1. To give a comprehensive understanding of the business and technology aspects of electronic commerce.</li> <li>2. To prepare the learners to leverage the power of the internet, digital platforms, and emerging technologies to drive successful e-commerce operations and contribute to the growth of the online business landscape.</li> <li>3. To align with National Goals of “Make in India”, “Start-Ups and Stand-Up India” and “Digital India”.</li> </ol> |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will demonstrate the ability to : <ol style="list-style-type: none"> <li>1. Explore and comprehend fundamental concepts of e-Commerce.</li> <li>2. Understand and apply electronic commerce business models to real-world scenarios.</li> <li>3. Classify the different Electronic Payment Mechanisms and Payment Gateways.</li> <li>4. Analyze the state of e-Commerce in India and contribute to growth of the online business landscape.</li> </ol>                                     |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              | <b>Hours</b>                       |
| <b>Module1 :Introduction</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              | <b>12 Hours</b>                    |
| <b>Introduction to e-Commerce :</b> Concept, Features, Functions, and Key Drivers of e-Commerce, Examples of the types of e-Commerce, Scope, Business Applications of e-Commerce, Comparison between Traditional and Electronic Commerce, Benefits and Limitations of e-Commerce, Concept of e-Commerce Ecosystem, EDI.                                                                                                                                                                                                                                                 |                              |                                    |
| <b>Module 2:Business and Delivery Models in-Commerce</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | <b>12 Hours</b>                    |
| <b>Business Models in e-Commerce :</b> Business-to-Business (B2B), Business-to-Consumer (B2C), Consumer-to-Business (C2B), Consumer-to-Consumer (C2C) / Peer-to-Peer (P2P), Business-to-Business-to-Consumer(B2B2C),Business-to-Government(B2G),Government- to-Business (G2B), Government-to-Consumer / Government-to-Citizen (G2C),Government-to-Government (G2G), Consumer-to-Government, (C2G), Business-to- Employee (B2E).                                                                                                                                         |                              |                                    |
| <b>Delivery models in e-Commerce:</b> Drop Shipping, Subscriptions Services, Wholesaling and                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                                    |

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| Warehousing, Private Labeling, White Labeling, Freemium, Store Pick-up.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |
| <b>Module 3:e-Payment Systems</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>12 Hours</b> |
| e-Payment-Transactions through Internet, e-Payment Systems-e-Cash, Currency Servers, e-Cheque, e-Wallet, e-Purses, Credit Cards, Smart Cards, Debit Cards; Requirements of effective Payments Systems, Pre and Post-Payment Services, Overview on Online Payment Portals and Apps in India - CC Avenue, Paytm, BHIM, UPI, PhonePe, PayPal, Razorpay, etc., Concept of Payment Gateway and Payment Processor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |
| <b>Module 4:e-Commerce in India</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>12 Hours</b> |
| <b>e-Commerce in India</b> : State of e-Commerce in India, Problems and Opportunities in e-Commerce in India, Future of e-Commerce, Social, Ethical, Political, Legal, Privacy, Security, and Global issues involved in e-Commerce, Current Trends in Electronic World - e-Waste, e-Surveillance, e- Governance, e-Care.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 |
| <b>Note:</b> Case Studies on any of the above pertaining to e-Commerce can be given.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |
| <b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Joseph, P.T., S.J., e-Commerce: An Indian Perspective, PHI Learning, New Delhi.</li> <li>2. Turban, Efraim, and David King, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, New Delhi.</li> <li>3. Kalakota, Ravi, Frontiers of Electronic Commerce, Addison - Wesley, New Delhi.</li> <li>4. Rayport, Jeffrey F. and Jaworski, Bernard J, Introduction to e-Commerce, Tata McGraw Hill, New Delhi.</li> <li>5. Laudon, Kenneth C. and Carol Guercio Traver, e-Commerce: Business, Technology, Society, Pearson Education, New Delhi.</li> <li>6. Bajaj, Kamlesh K and Debjani Nag, e-Commerce - The Cutting Edge of Business, Tata McGraw Hill Private Limited, New Delhi.</li> <li>7. Diwan, Prag and Sharma, Sunil, Electronic Commerce - A Manager's Guide to e-Business, Vanity Books International, New Delhi.</li> <li>8. Dr. Sandeep Srivastava, Dr. Virendra Singh, Er. Meera Goyal, Essentials of e-Commerce, Scorer Guru, Agra.</li> </ol> |                 |

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| <p align="center"><b>Course Code: BBA1.4</b><br/> <b>Title of the course: ECONOMICS FOR MANAGERS</b><br/> <b>(Optional Course)</b></p>                                                                                                                                                                                                                                                                                                                                       |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 3 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4 hours                      | 48 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>20</b>                    | <b>100</b>                         |
| <p><b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies and Field Work etc.</p>                                                                                                                                                                                                                                                                                                                                                           |                              |                                    |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To increase student economic way of thinking and analysing business decision problems</li> <li>2. To develop critical thinking skills of students and analytical abilities in resolving business problems by employing various tools of economics</li> <li>3. To make students comprehend how economic variables are interpreted, analysed using various economic tools and techniques</li> </ol> |                              |                                    |
| <p><b>Course Outcomes:</b></p> <ol style="list-style-type: none"> <li>1. Able to use applications of managerial economics.</li> <li>2. Enhance optimization and utility including consumer behaviour.</li> <li>3. Assess the relationships between short-run and long-run costs.</li> <li>4. Analyse perfectly competitive markets including substitution.</li> <li>5. Describe uniform pricing and how it relates to price discrimination and total revenue</li> </ol>      |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              | <b>Hours</b>                       |
| <b>Module 1: Introduction to Managerial Economics</b>                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | <b>12 hours</b>                    |
| Nature and Scope of Managerial Economics, Principles of Managerial Economics, Role of a Managerial Economist, Significance of Managerial Economics, Important Economic Concepts and Terms, Different attributes for Managerial Economic skill Development.                                                                                                                                                                                                                   |                              |                                    |
| <b>Module 2: Demand and Supply Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              | <b>12 hours</b>                    |
| Analysis of Individual Demand, Determinants of Individual and Market Demand, Elasticity of Demand, Forecasting of Demand; Determinants of Supply, Elasticity of Supply, Determination of Equilibrium Price, Indifference Curve Analysis, Price Determination through Market Forces and Changes in Equilibrium with Economic Application.                                                                                                                                     |                              |                                    |
| <b>Module 3: Production and Cost Analysis:</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |                              | <b>12 hours</b>                    |
| Short-run and Long-run Concept of Production, Production Function, TP, MP, AP, Three Stages of Production, MRTS, Profit Maximization: Choices of Input Combination, Law of Variable Proportions, Returns to Scale, Cost, Revenue, Cost Output Relations, Economics of Scale,                                                                                                                                                                                                 |                              |                                    |

Economic Profit & Accounting Profit, Short-run Cost & Long-run Cost Functions of Firms and Industry, Diseconomies of Scale and Its Importance from Management Perspective, Break-Even Analysis.

**Module 4: Market Structure**

**12 hours**

Different Types of Markets and Determination of Equilibrium Price, Pricing Theories and Strategies, Perfect Competition, Monopoly, Market Power, Monopolistic Competition, Concept of Excess Capacity, Determination of Equilibrium Price and Output under Oligopoly: Non-collusive Oligopoly, Collusive Oligopoly, Cartels, Market Sharing Cartels.

**Books for Reference:**

1. Salvatore, D., Microeconomics Theory and Applications, Oxford
2. Ahuja H L, Managerial Economics, S Chand
3. Sampat Mukhopadhyay, Managerial Economics in the Global Context, Central
4. Thomas C R and S Charles Maurice, Managerial Economics, The McGraw-Hill Co
5. Damodaran Suma, Managerial Economics, Oxford

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| <p align="center"><b>Course Code: BBA2.1</b><br/> <b>Title of the course: BUSINESS ENVIRONMENT</b><br/> <b>(Core Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 5 hours                      | 60 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies & Field Work etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                                    |
| <b>Objectives:</b> The basic objectives of this course is : <ol style="list-style-type: none"> <li>1. To orient the learners towards the basic concepts of Indian and global business environment.</li> <li>2. To acquaint with the nature and dimensions of evolving business environment and how they influence managerial decisions.</li> </ol>                                                                                                                                                                                                                                                                                       |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will demonstrate the ability to : <ol style="list-style-type: none"> <li>1. Explore the dynamic nature of business in an intensely competitive environment.</li> <li>2. Examine the two-way impact of Business on Environment and Environment on Business.</li> <li>3. Identify and evaluate the multidimensional settings within which businesses operate.</li> <li>4. Forecast possible impacts of change in policies and law son operations of business.</li> <li>5. Build a conducive internal business environment for the firm to operate.</li> </ol> |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              | <b>Hours</b>                       |
| <b>Module1:Businessand Business Environment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              | <b>12 Hours</b>                    |
| <b>Business:</b> Concept, Business as a system, Nature of modern business, Scope and Objectives.<br><b>Business Environment :</b> Concept, Nature, Significance of Business Environment and its impact on strategic decisions, Interaction between Business and Environment, Components of Business Environment - Internal and External; Environmental Analysis, Competitive Structure Analysis of Business, Changing dimensions of Indian Business Environment.                                                                                                                                                                         |                              |                                    |
| <b>Module 2: Socio-Cultural and Economic Environment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              | <b>12 Hours</b>                    |
| <b>Social Environment:</b> Concept, Business and Society, Determinants of Social Environment, Professionalization of business, Social Responsibilities of business to different take holders, Social Audit.<br><b>Cultural Environment:</b> Concept, Business and Culture, Cultural dimensions, Indian Business Culture, Impact of culture on Business, Well-accepted socio-cultural norms for business in India and abroad.<br><b>Economic Environment :</b> Concept, Nature of Economy, Economic Structure, Economic                                                                                                                   |                              |                                    |

Systems, Economic Planning in India, Economic Policies - Impact of recent Monetary, Fiscal, EXIM, and Industrial Policies on Business (in brief); Elements of Economic Environment and its impact on business.

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| <b>Module 3: Government, Political and Legal Environment</b> | <b>12 Hours</b> |
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**Government Environment:** Concept, Government Functions of the State, Economic roles Of Government, State Intervention in Business – Reasons for and Types of State Intervention in Business, Changing role of Government in India.

**Political Environment:** Concept, Political Institutions, Political Systems, Political Stability, Business risks posed by the Indian Political Systems.

**Legal Environment:** Concept, Various slaws affecting Indian businesses, Key regulatory bodies in India regulating businesses.

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| <b>Module 4: Technological and Ecological Environment</b> | <b>12 Hours</b> |
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**Technological Environment :** Concept, Features, Technology and Society, Innovation, Technological Leadership, Impact of technological changes on business, Management of Technology, Transfer of Technology, Digitalization of Business.

**Ecological Environment:** Concept, Nature of physical environment, Natural resources and sustainability, Impact of natural environment on business, Environmental issues related to Business, Environmental Audit.

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| <b>Module 5: International and Global Environment</b> | <b>12 Hours</b> |
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**International Environment:** Concept, Nature, Strategic Approaches - Standardization Vs. Differentiation; Foreign Market Entry Strategies, Foreign Direct Investment (FDI), International Economic Institutions (Naming only).

**Global Environment :** LPG Model - Concept, Globalization of Business; Meaning and Dimensions, Stages, Essential Conditions of Globalization, Merits and Demerits of Globalization of Business, Impact of Globalization on Indian Businesses, Forms of Globalization of Businesses - MNCs, TNCs, etc. (Concepts only)

**Note:** Case Studies from all the modules can be given.

**Books for Reference:**

1. Cherunilam Francis, Business Environment, Himalaya Publishing House, New Delhi.
2. Aswathappa K., Essentials of Business Environment - Text, Cases and Exercises, Himalaya Publishing House, Mumbai.
3. Adhikari M., Economic Environment of Business, Sulthan Chand and Sons, New Delhi.
4. Raj Agarwal, Business Environment, Excel Publications, New Delhi.
5. Paul Justin, Business Environment - Text and Cases, Tata McGraw Hill Education (India) Private Limited, New Delhi.
6. Shukla M. B., Business Environment - Text and Cases, Taxmaan's Publishers, New Delhi.
7. Chidambaram K. and Alagappan V., Business Environment, Vikas Publication House

Private Limited, New Delhi.

8. Dr. Sankaran S., Business Environment, Margham Publications, Chennai.
9. V. Neelamegam, Business Environment, Vrinda Publications, New Delhi.
10. Faisal Ahmed and Absar Alam M., Business Environment - Indian and Global Perspective, Prentice Hall of India, New Delhi.
11. Ramachandara, Archana and Ravi, Business Environment, Himalaya Publishing House Private Limited, New Delhi.
12. Veena Keshav Pailwar, Business Environment, Prentice Hall of India Private Limited, New Delhi.

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| <p align="center"><b>Course Code: BBA2.2</b><br/> <b>Title of the Course: BUSINESS ACCOUNTING-II</b><br/> <b>(Core Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5 hours                      | 60 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classrooms lecture, Tutorials, and Problem Solving.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                                    |
| <b>Objectives:</b> The objective of teaching the Business Accounting II curriculum is: <ol style="list-style-type: none"> <li>1. To familiarize with the different forms of business organisations.</li> <li>2. To learn the accounting treatment in different business forms.</li> <li>3. To keep pace with the contemporary business trends and accounting practices.</li> </ol>                                                                                                                                                                                                           |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will demonstrate the ability to independently: <ol style="list-style-type: none"> <li>1. Understand and prepare accounts for consignment</li> <li>2. Prepare accounts for the Not-For-Profit Organisations</li> <li>3. Understand the distinction between Unlimited and Limited Liability Partnership</li> <li>4. Prepare accounts of Partnership Firms in the various circumstances of Admission, Retirement and Death of a Partner</li> <li>5. Prepare accounts on Dissolution of Partnership Firm</li> </ol> |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              | <b>Hours</b>                       |
| <b>Module 1: Financial Statements of Not-for-Profit Organisations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | <b>12 hours</b>                    |
| Meaning of Not-For-Profit Organisations, Books of Accounts maintained by Not-For-Profit Organisations, Treatment of Revenue and Capital items, Final Accounts of Not-For-Profit Organisations - Receipts and Payments Account, Income and Expenditure Account- Balance Sheet, Distinction between Financial Statements of Trading Concerns and Not-For-Profit Organisations, Treatment of some important items in the Final Accounts of Not-For-Profit Organisations, Problems on Preparation of Income and Expenditure Account and Balance Sheet.                                           |                              |                                    |
| <b>Module 2: Consignment Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | <b>12 hours</b>                    |
| Meaning, Important terms used in Consignment, Valuation of Consignment Stock, Normal Loss and Abnormal Loss-Accounting Treatment, Consignment of Goods at Cost Price and Invoice Price – Accounting Treatment, Journal Entries and Ledger Accounts in the books of Consignor and Consignee.                                                                                                                                                                                                                                                                                                  |                              |                                    |
| <b>Module 3: Fundamentals of Partnership and Admission of a Partner</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              | <b>14 hours</b>                    |

Meaning, Definition of Partnership, Features of Partnership, Partnership Deed-meaning and contents. Limited Liability Partnership-meaning, features, merits and limitations of LLP, Difference Between Ordinary(Unlimited Liability) Partnership And Limited Liability Partnership, Difference Between LLP And Company

**Admission of a Partner**-Reasons for admission of a new partner, Calculation of New Profit Sharing Ratio and Sacrifice Ratio, Goodwill-meaning- different methods of valuation of goodwill- -treatment of goodwill- Problems, Accounting Treatment on Admission of a Partner-Problems on passing of Journal Entries/preparation of Ledger Accounts on Admission of a Partner.

#### **Module 4: Partnership –Retirement and Death of a Partner**

**12 hours**

**Retirement of a Partner** – Circumstances of Retiring from the Partnership Firm, Calculation of Gain Ratio and New Profit Sharing Ratio, Retirement of a partner-different cases-Accounting treatment on Retirement of a partner-Problems on passing of Journal Entries/preparation of Ledger Accounts on Retirement of a Partner. (Excluding problems on Admission-cum-Retirement)

**Death of a Partner** - Accounting treatment on Death of a Partner-Settlement of the amount due to the Deceased partner - Problems on passing of Journal Entries/preparation of Ledger Accounts on Death of a Partner

#### **Module 5: Partnership – Dissolution of Partnership Firm**

**10 hours**

**Dissolution of Partnership Firm** - Meaning of dissolution of Partnership and Partnership Firm, Dissolution of Partnership Firm- Accounting Treatment-Insolvency of a partner (excluding Garner V/s Murray's case) - Accounting Treatment, Gradual Realization of Assets and Piece-Meal Distribution of Cash, Piece-meal Distribution of Cash-Proportionate Capital Method only- Manner of Piecemeal Payment-Problems.

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

- |                                                     |                                       |
|-----------------------------------------------------|---------------------------------------|
| 1. Accounting II                                    | : B.S. Raman, United Publishers       |
| 2. Accounting II                                    | : K.S.N. Adiga (Shubhadri Books)      |
| 3. Introduction to Accounting                       | : Shukla M.C. & T.S. Grewal (S Chand) |
| 4. Book-Keeping and Accountancy                     | : Agarwal A.N.                        |
| 5. Principles and Practice of Accountancy           | : R.L. Gupta                          |
| 6. Advanced Accountancy                             | : Jain and Narang                     |
| 7. Advanced Accountancy                             | : Basu & Das                          |
| 8. Advanced Accountancy                             | : Maheshwari S.N & Maheshwari S.K.    |
| 9. Financial Accounting                             | : Dr. V.K. Goyal (Excel Books)        |
| 10. Financial Accounting -<br>A Managerial Emphasis | : Ashok Banerjee (Excel Books)        |

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| <p align="center"><b>Course Code: BBA2.3</b><br/> <b>Title of the Course: WORK FORCE MANAGEMENT</b><br/> <b>(Core Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5 hours                      | 60 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>20</b>                    | <b>100</b>                         |
| <p><b>Pedagogy:</b> Classrooms lecture, Tutorials, Case studies, Quiz, Group discussion, Seminar, &amp; Field study etc.,</p>                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                                    |
| <p><b>Objectives:</b> The course is introduced with the following objectives</p> <ol style="list-style-type: none"> <li>1. To create awareness about the concepts of Workforce or Human Resource.</li> <li>2. To create knowledge about the process of getting employment.</li> <li>3. To make aware of the recent developments in the field of Workforce or Human Resource Management.</li> </ol>                                                                                                                                   |                              |                                    |
| <p><b>Course Outcomes:</b> On successful completion of the course, the students' will be able</p> <ol style="list-style-type: none"> <li>1. To understand the basic concepts of Workforce or Human Resource Management.</li> <li>2. To be aware of how the Human Resource works in an organization.</li> <li>3. To understand about the role and functions of Human Resource.</li> </ol>                                                                                                                                             |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              | <b>Hours</b>                       |
| <b>Module No.1: Introduction to Workforce Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              | <b>12 hours</b>                    |
| <p>Workforce Management - meaning of workforce or human resource management, characteristics, objectives, scope, importance and functions of HRM; HR Managers-qualities and changing role of HR Managers; HRIS- benefits and importance; Factors influencing HR practices-Workforce management process.</p>                                                                                                                                                                                                                          |                              |                                    |
| <b>Module No.2: HR Planning, Recruitment and Selection</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              | <b>12 hours</b>                    |
| <p>HR Planning: Meaning, objectives, need and importance of HR Planning, HR Planning process.<br/> Job Analysis: Meaning, advantages, process; Job description, job specification, job enlargement, job enrichment, job rotation.<br/> Recruitment: Meaning, objectives, methods of recruitment, sources of recruitment, factors affecting recruitment.<br/> Selection: Meaning, scientific selection process, selection tests.<br/> Placement: Meaning, placement process; Induction/orientation-meaning, objectives, benefits.</p> |                              |                                    |
| <b>ModuleNo.3: Employee Training, Executive Development and Compensation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              | <b>12 hours</b>                    |

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| Employee training: Meaning, objectives, need and benefits of training, methods of training.<br>Executive development: Meaning, objectives, techniques, Kirkpatrick's model.<br>Career development: Meaning, advantages and steps of career planning.<br>Employee compensation: Meaning, forms of compensation, compensation structure, factors affecting compensation, compensation management in MNCs.                                                                                                                                                     |                 |
| <b>Module No. 4: Performance Appraisal and Internal Mobility</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>12 hours</b> |
| Performance Appraisal: Meaning, objectives, advantages and disadvantages, process of performance appraisal, methods of performance appraisal.<br>Promotion: Meaning, objectives, basis of promotion, promotion policies.<br>Demotion: Meaning, causes of demotion.<br>Transfer: Meaning, reason for transfer, types of transfer.<br>Rightsizing: Meaning, need for rightsizing, challenges in rightsizing, benefits of rightsizing.<br>Downsizing: Meaning, causes of downsizing, difference between downsizing and rightsizing.                            |                 |
| <b>ModuleNo.5: Current HR Trends and Challenges</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>12 hours</b> |
| E-HRM, HR Outsourcing, Flexi time, Employee empowerment, Knowledge workers, Employee engagement, Moonlighting, Six sigma, Diversity and inclusion, Collaborative work culture, Up skilling and reskilling, Grooming up new leaders and workers, Retaining the right talent, Work life balance, Hybrid work culture, Employee health and well-being, Managing changes and uncertainty, AI in HR and recruiting, Psychological contract.                                                                                                                      |                 |
| <b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Human Resource Management – P SubbaRao, Himalayan Publishing House</li> <li>2. Human Resource Management – K Ashwathappa, McGraw Hill Publication</li> <li>3. Human Resource Management – S S Khanka, S Chand Publication</li> <li>4. Human Resource Management – V S P Rao, Excel Books</li> <li>5. Human Resource Management – C B Guptha, Sulthan Chand &amp; Sons Publication</li> <li>6. Human Resource Management – L M Prasad, Sulthan Chand &amp; Sons Publication</li> </ol> |                 |

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| <p align="center"><b>Course Code: BBA2.4</b></p> <p align="center"><b>Title of the Course: COMPUTER APPLICATIONS IN BUSINESS</b></p> <p align="center"><b>(Optional Course)</b></p>                                                                                                                                                                                                                                                                                                                                            |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 3 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4 hours                      | 48 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>20</b>                    | <b>100</b>                         |
| <p><b>Pedagogy:</b> Classrooms lecture, Tutorials, Case studies, Group discussion, Seminar, &amp; Lab practice etc.,</p>                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                                    |
| <p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To provide conceptual understanding of computer application concepts</li> <li>2. To familiarize the students with the contemporary issues in computer applications.</li> <li>3. To develop an understanding of how computing technology presents new ways to address problems and to use computational thinking to analyse problems.</li> <li>4. To understand the ethical and social implications relating to the use of computing technology.</li> </ol> |                              |                                    |
| <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> <li>1. Familiarize with the latest development in the fields of computers.</li> <li>2. Learn a brief idea about application of computers in business and basics of management information systems.</li> <li>3. Understand the concepts and applications of office automation.</li> <li>4. Describe the social media network and need for cyber security.</li> </ol>                     |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | <b>Hours</b>                       |
| <b>Module No. 1: Introduction To Computer And Computer Networking</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              | <b>12 hours</b>                    |
| <p><b>Computer:</b> Meaning, Characteristics of computer, Components of computer with block diagram, Types of computers, Computer software and classification, Functions of operating system. Accounting packages-Tally.</p> <p><b>Computer networking:</b> Meaning, Uses of networking, Pros and cons of networking, Types of networks, Network topology, Introduction to internet and its services, Data base concepts.</p>                                                                                                  |                              |                                    |
| <b>Module No.2: Management Information System</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              | <b>12 hours</b>                    |
| <p>Meaning of MIS, Objectives, Characteristics, Functions, Components, Structure of information system, Frame work for information system, Role and importance, Process of MIS, Critical success factors of MIS implementation.</p>                                                                                                                                                                                                                                                                                            |                              |                                    |
| <b>Module No.3: Office Automation System</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              | <b>12 hours</b>                    |
| <p>Meaning of office and office automation- Functions of office- Nature of office-Virtual office- Advantages and disadvantages, Measuring for making virtual office, Types of commonly used appliances, Office automation applications.</p>                                                                                                                                                                                                                                                                                    |                              |                                    |

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| <b>Module No.4: Social Media and Cyber Security</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>12 hours</b> |
| <p><b>Social Media:</b> Introduction to Social networks. Types of social media, Social media marketing, Challenges, opportunities and pitfalls in online social network, Security issues related to social media.</p> <p><b>Cyber security:</b> Concept of cyber security, Classification of cybercrimes, Issues and challenges of cyber security, Organisations dealing with cybercrime and Cyber security in India.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |
| <p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Ashok Arora &amp; Akshaya Bhatia- Management Information System, 1<sup>st</sup> edition, Excel book, New Delhi.</li> <li>2. C. S. V Murthy- Management Information System - Himalaya Publication house</li> <li>3. Ghosh P K- Office Organization &amp; Management - 12th edition , Himalaya Publication , Mumbai</li> <li>4. Jain S P-, Modern Office Organization &amp; Management - 7th Edition, Dhanpati Rai and Son publication, New Delhi,</li> <li>5. Prasad L.M- Management Information System - 2nd edition , Sultan Chand and Sons , New Delhi ,</li> <li>6. James A O'brich and George M, Marakas-, Management Information System, Tata McGraw Hill</li> <li>7. Mohan P- Management Information System - Himalaya Publishing House , Mumbai, 2015</li> <li>8. Peter Norton- Introduction to computer - 7<sup>th</sup> edition ,Tata McGraw Hill Education PVT Ltd., New Delhi</li> <li>9. Thukaram Rao M.E- Office Organization &amp; Management, Atlantic Publishers</li> <li>10. Mishra R. C- Cyber Crime Impact in the New Millennium, by, Auther Press. Edition</li> </ol> |                 |

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| <p align="center"><b>Course Code: BBA-2.4</b></p> <p align="center"><b>Title of the Course: PRODUCTION AND OPERATIONS MANAGEMENT</b></p> <p align="center"><b>(Optional Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                        |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 3 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4 hours                      | 48 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                                    |
| <b>Objectives:</b> <ol style="list-style-type: none"> <li>To understand the role of production and operations management that is required in an organization.</li> <li>To study the process and practices of plant location and layout by organizations.</li> <li>To understand the importance of Production Planning and Control and its impact on other decisions and operations in organizations.</li> <li>To understand the Challenges of inventory management and quality management in an organization.</li> </ol>                                       |                              |                                    |
| <b>Course Outcomes:</b> At the end of the course, students should be able to: <ol style="list-style-type: none"> <li>Understand ever growing importance of Production and Operations Management in uncertain business environment.</li> <li>Gain an in-depth understanding of Plant Location and Layout</li> <li>Appreciate the unique challenges faced by firms in Inventory Management.</li> <li>Understand the subject as to Production Planning and Control.</li> <li>Develop skills to operate competitively in the current business scenario.</li> </ol> |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | <b>Hours</b>                       |
| <b>Module 1: Introduction to Production and Operations Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              | <b>12 hours</b>                    |
| Introduction - Meaning of Production and Operations, differences between Production and Operations Management, Scope of Production Management, Production System. Types of Production, Benefits of Production Management, Responsibility of a Production Manager, Decisions of Production Management. Operations Management: Concept and Functions.                                                                                                                                                                                                            |                              |                                    |
| <b>Module 2: Plant Location and Layout</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>12 hours</b>                    |
| Meaning and definition –Factors Affecting Location, Theory and Practices, Cost Factor in Location. Plant Layout: Principles – Space Requirement – Different Types of Facilities – Organization of Physical Facilities – Building, Sanitation, Lighting, Air Conditioning and Safety.                                                                                                                                                                                                                                                                           |                              |                                    |
| <b>Module 3: Production Planning and Control</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              | <b>12 hours</b>                    |

Meaning and Definition-Characteristics of Production Planning and Control, Objectives of Production Planning and Control, Stages of Production Planning and Control, Scope of Production Planning and Control, Factors Affecting Production Planning and Control, Production Planning System, Manufacturing Process Planning, Planning and Control System, Role of Production Planning and Control in Manufacturing Industry.

**Module 4: Inventory Management**

**12 hours**

Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy. Inventory Costs: Basic EOQ Model: Re-order Level: ABC Analysis. Quality Management - Quality Concepts, Difference between Inspections, Quality Control, Quality Assurances, Total Quality Management: Control Charts: Acceptance Sampling.

**Books for Reference:**

1. Ashwathappa. K and Sridhar Bhatt: Production & Operations Management, HPH.
2. Gondhalekar and Salunkhe: Productivity Techniques, HPH.
3. S N Chary, Production and Operations Management, McGraw Hill.
4. U. Kachru, Production and Operations Management, Excel Books.
5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI.
6. K K Ahuja, Production Management, CBS Publishers.
7. S.A. Chunawalla and Patel: Production and Operations Management, HPH.
8. Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishing
9. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management
10. Thomas E. Morton, Production Operations Management, South Western College.

**Note:** Latest edition of books may be used.

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| <p align="center"><b>Course Code: BBA2.4</b><br/> <b>Title of the Course: FOREIGN TRADE MANAGEMENT</b><br/> <b>(Optional Course)</b></p>                                                                                                                                                                                                                                                                                                  |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 3 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4 hours                      | 48 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classrooms lecture, Tutorials, Case studies, Group discussion, Seminar, & Field study etc.,                                                                                                                                                                                                                                                                                                                              |                              |                                    |
| <b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To introduce the concept of foreign trade and recent trends in foreign trade management.</li> <li>2. To understand Government policies and framework.</li> <li>3. To familiarize the student with the export and import policy of the government of India.</li> <li>4. To understand current status of foreign trade policy and future prospects of Foreign Trade</li> </ol> |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will <ol style="list-style-type: none"> <li>1. Get awareness about development in import and export of India</li> <li>2. Understand the comprehend theories of International Trade.</li> <li>3. Apply appropriate Trade mechanism to manage foreign trade in India</li> </ol>                                                                                |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |                              | <b>Hours</b>                       |
| <b>ModuleNo.1: Introduction to Foreign Trade</b>                                                                                                                                                                                                                                                                                                                                                                                          |                              | <b>12 hours</b>                    |
| Foreign trade – Meaning- Need for foreign trade- Features of foreign trade –Importance of foreign trade - India’s export and import – Historical prospective - Trends – Composition of India’s export and import – Direction of exports and imports of products -Development of Foreign Trade Policy.                                                                                                                                     |                              |                                    |
| <b>ModuleNo.2: Export Import Management</b>                                                                                                                                                                                                                                                                                                                                                                                               |                              | <b>12 hours</b>                    |
| Export Import management - Meaning - Need for export import management - Scope of export import management - Nature of export import management - - Procedures for export import trade - FEMA, FERA -Letter of credit – Types - Operation of letter of credit.                                                                                                                                                                            |                              |                                    |
| <b>ModuleNo.3: Export And Import Documentation And Finance</b>                                                                                                                                                                                                                                                                                                                                                                            |                              | <b>12 hours</b>                    |
| <b>Export Import Documentation</b> -Need for Export Import Documentation – Classification of export import documents-Steps in electronic processing of export documentations.<br><b>Export Import Finance</b> - Importance of Export Import finance-Methods of Export Import finance. Source of export import finance-Institutional support- RBI-EXIM bank-ECGC-IDBI, IMF.                                                                |                              |                                    |
| <b>Module No. 4: Recent Developments In Foreign Trade</b>                                                                                                                                                                                                                                                                                                                                                                                 |                              | <b>12 hours</b>                    |

Globalization and Knowledge Economy: Concept of Intellectual Property Rights -IPRs and TRIPS - forms of IPRs: Patents, Trademarks, Copyrights and Designs and Geographical Indications - World Intellectual Property Organisation (WIPO) and World Trade Organization (WTO) - Developments in India in the field of IPRs-New international economic order. (EU,OPEC,BRICS.SAARC,ASEAN,G7)

**Books for Reference:**

1. International business by Francis Cherunilam
2. Export Management -Kathiresan and Radha
3. Export management – P.K. Khurana
4. Export Management – T.A.S. Balagobal
5. International Trade policy, practices, procedures and Documentation Dr. C. Jeevanandam.
- 6.. Export Import Management -Justin Paul and Rajiv
7. International Trade - M.L. Varma

**Name of the program: Bachelor of Business Administration (B.B.A)**

**Course Code: BBA 3.1**

**Title of the Course: ORGANISATIONAL BEHAVIOUR**

**(Core Course)**

| Course Credit            | No of Hours per Week | Total No. of Teaching Hours |
|--------------------------|----------------------|-----------------------------|
| 5                        | 05                   | 60                          |
| Semester End Examination | CIE                  | Total Marks                 |
| 80                       | 20                   | 100                         |

**Pedagogy:** Classroom lectures, Tutorials, Group discussion, Seminar, Case studies, Field work etc.

**Course Objectives:**

To introduce students to the key concepts, theories, models that explain individual and group behavior in organizations for efficient and effective utilization of human resources in the organizations.

**Course Outcomes:** On completion of the course, the students will able to

1. To understand the fundamental concepts and significance of OB in managerial organizations.
2. To analyze the impact of personality, perception, attitude and motivation on individual behavior in organizational settings.
3. To develop skills and ability to work as individual and in groups to achieve organizational goals.
4. To design and develop strategies to manage conflict, stress, promoting employee wellbeing and organizational resilience.

**SYLLABUS:**

**MODULE 1: INTRODUCTION TO OB AND PERSONALITY**

**Introduction** - Meaning and Definition of OB, Nature of OB, Relevance and importance of OB in modern business organization, Historical evolution of OB, Foundations of OB, The emerging challenges of OB.

**Personality** – Meaning, Definition, Determinants of personality, Personality traits influencing OB, , Theories of personality – type theory, Intra psychic theory of Sigmund Freud, Sheldons physiognomy theory.

**12 hours**

**MODULE 2: PERCEPTION AND ATTITUDE**

**Perception** – Meaning, Definition, Nature, Relevance of perception in OB, Factors influencing perception, Process of perception, Barriers to perceptual accuracy.

**Attitude** – Meaning, Definition, Nature, Components of attitude, Formation of attitude, Function of attitude, Changing attitude.

**12 hours**

**MODULE 3: MOTIVATION AND GROUP DYNAMICS**

**Motivation** – Meaning, Definition, Process of motivation, Theories of motivation – Maslow’s theory, Herzberg’s theory, McGregor’s theory, Vroom’s theory, Financial and Non- Financial incentives.

**Group Dynamics** – Meaning, Nature, Types – Formal and Informal, Group Behaviour, Group Norms (Meaning only) Group Cohesiveness.

**12 hours**

**MODULE 4: STRESS MANAGEMENT AND CONFLICT MANAGEMENT**

**Stress** – Meaning, Definition, Causes of stress, Stress Management, Individual and organizational strategies.

**Conflicts** – Meaning, Definition, Intrapersonal conflicts – Reasons. Transactional Analysis, Life Position and Johari Window, Intergroup conflict; Causes, Resolution of different types of conflict.

**12 hours**

**MODULE 5: CONTEMPORARY ISSUES IN OB**

Role of Artificial Intelligence in Change Management, Communication, data analytics and training in the organizations. Family and work life balance, Role of ethics in OB. Counseling, Emotional

intelligence.

**12 hours**

**SKILL DEVELOPMENT ACTIVITIES:**

1. Two cases on the above syllabus should be analysed and recorded.
2. Role plays on various types of personalities and conflict resolution.
3. List the personality traits of successful business leaders.
4. Undertake a study in a company on various non-financial incentives used to motivate employees and make a presentation.

**BOOKS FOR REFERENCE:**

1. Ashwathappa, Organizational Behaviour, 12th Revised edition, Himalaya Publishing House
2. Fred Luthans, Organizational Behaviour, The McGraw-Hill Companies, Inc., 12th Revised edition
3. John W Newstrom & Keith A. Davis, Organizational Behavior: Human Behavior at Work, McGraw-Hill, 1997
4. Keith Davis, & John W. Newstrom, Organizational Behaviour, McGraw-Hill, 1985
5. P. G. Aquinas Organizational Behaviour: Concepts, Realities, Applications and Challenges, Excel Books India, 2006
6. Ricky W. Griffin & Gregory Moorhead, Organizational Behaviour, Cengage Learning, 2011
7. S.S. Khanka, Organizational Behaviour, S Chand; Reprint Edn. 2006 edition
8. Stephen P Robbins & Timothy A Judge Organizational Behaviour, Pearson Education, Inc.,
9. V. S. P Rao, Organizational Behaviour, Excel Books India (2009).

**Course Code: BBA 3.2**

**Title of the Course: CORPORATE ACCOUNTING-I**

| Course Credits | No. of Hours per week | Total no. of teaching hours |
|----------------|-----------------------|-----------------------------|
| 5              | 5                     | 60                          |
| SEE            | CIE                   | Total Marks                 |
| 80             | 20                    | 100                         |

**Pedagogy:** Classroom lectures, case studies, Tutorial classes, Seminar etc.,

**Objectives:** The objectives of teaching the Corporate Accounting I curriculum are

- (a) To familiarize with the corporate firms.
- (b) To learn the accounting treatment of corporate firms
- (c) To keep pace with the contemporary business trends and accounting practices

**Course outcome:** On successful completion of the course, the students will be able to

- (a) Understand the treatment of underwriting of shares
- (b) Know the redemption of preference shares
- (c) Know the redemption of Debentures
- (d) Computation of pre and post incorporation profit or loss
- (e) To prepare the financial statement of companies

**Module I: Issue of shares**

Shares and share capital-Book building-process and advantages; Issue of shares at par, at discount and at premium (Theory only); Right shares and value of rights (Theory); Underwriting of shares and debentures - SEBI guidelines on underwriting of shares and debentures; Types of underwriting: Partial and complete. Calculation of underwriter's liability- Journal entries  
(12 hours)

**Module II: Redemption of Preference share**

Preference shares - Redemption of preference shares; Legal requirements; Accounting treatment; Bonus share- types, Problems with journal entry (only on issue of fully paid bonus shares)  
(12 hours)

**Module III: Redemption of Debentures**

Debenture – types; Redemption of debentures- Types of redemption of debentures- Problems on Sinking Fund method only. (12 hours)

**Module IV: Pre-Incorporation and Post incorporation Profit or Loss**

Meaning - Accounting treatment of pre incorporation and post incorporation profit or loss; Preparation of Balance sheet

(12 hours)

**Module V: Financial statements of Companies**

Statutory provisions regarding preparation of financial statements of companies as per schedule III of Companies Act 2013 and IND ASI; Treatment of special items-Tax deducted at source-Advance payment of tax, Provision for Tax, Depreciation, Interest on debenture, Dividends -Rules regarding payment of dividend, Transfer to reserve; Preparation of statement of Profit and Loss and Balance sheet.

(12 Hours)

References:

1. Advanced Accounting: Shukla M.C, Grewal T.S
2. Advanced Accounting: Gupta R.L
3. Advanced Accounting :Jain and Narang
4. Advanced Accounting: Maheshwari S.W & Maheshwari S
5. Advanced Accounting :B.S. Raman
6. Advanced Accounting :Basu & Das

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <b>Course Code: BBA - 3.3</b><br><b>Title of the Course: BASICS OF FINANCIAL MANAGEMENT</b><br><b>(Core Course)</b>                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5 hours                      | 60 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Seminars etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                                    |
| <b>Objectives:</b> This course will enable students to <ul style="list-style-type: none"> <li>f) To explain the core concepts and functions of financial management.</li> <li>g) To enable evaluation of investment projects using capital budgeting techniques.</li> <li>h) To compute the cost of various sources of capital.</li> <li>i) To understand financing, leverage, and dividend decisions.</li> <li>j) To interpret financial statements using ratios and cash flow analysis.</li> </ul>                                |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>f) Describe key financial management functions and decisions.</li> <li>g) Apply investment evaluation methods effectively.</li> <li>h) Calculate and interpret the cost of capital and WACC.</li> <li>i) Analyze financing and dividend policies using theory and tools to support financial decisions.</li> <li>j) Perform ratio and cash flow analysis to assess financial health.</li> </ul> |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>Hours</b>                       |
| <b>Module 1: Introduction to Financial Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              | <b>12 hours</b>                    |
| Financial management: Meaning, nature, scope, objectives and Functions. Financial decisions – Investment, Financing, Dividend and Working capital decisions. Financial planning and forecasting: Meaning, importance and types. Time Value of Money: Meaning and importance in financial planning                                                                                                                                                                                                                                   |                              |                                    |
| <b>Module 2: Investment Decision</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | <b>12 hours</b>                    |
| Capital Budgeting decisions: Meaning, features, significance and capital budgeting Process. Cash flow Vs. Accounting Profit. Investment Evaluation Techniques- Traditional Techniques: Pay Back Period and Accounting rate of return. Discounted cash flow techniques: Net Present value, Profitability Index, Discounted PBP and Internal Rate of return. [Simple problems on all the techniques]. Capital rationing: meaning only.                                                                                                |                              |                                    |
| <b>Module 3: Measurement of Cost of Capital</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>12 hours</b>                    |
| Cost of Capital: Meaning, importance, and different Concepts of Cost. Measurement of Cost of debt: Redeemable debt and Irredeemable debt. Cost of Preference Shares: Redeemable preference shares and Irredeemable preference shares. Cost of Equity Shares: Dividend Yield Method and Dividend Growth Method. Cost of Retained Earnings. Measurement of Weighted Average Cost of Capital (WACC). [Problems on measuring individual cost and WACC]                                                                                  |                              |                                    |
| <b>Module 4: Financing and Dividend Decisions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              | <b>12 hours</b>                    |

Capital structure: Meaning, factors and Theories: NI, NOI, Traditional, MM [Theory only], Leverage – Operating, Financial and Combined Leverages. EBIT-EPS analysis. [Problems on leverages and EBIT-EPS Analysis]

Dividend policy – Meaning, forms, Factors affecting dividend and Theories: Walter, Gordon, MM [Simple Problems]

### **Module 5: Financial Decision Making through Analysis**

**12 hours**

Financial Statement Analysis – Meaning, types and uses

Ratio Analysis: Meaning, importance, classification/types of Ratios and their interpretation: Liquidity Ratios – Current Ratio, Quick Ratio. Profitability Ratios – Net Profit Ratio, Return on Capital Employed (ROCE). Solvency Ratios – Debt-Equity Ratio, Capital Gearing Ratio. [Problems on the calculation of all the above ratios]

Cash Flow Analysis: Meaning, uses and limitations, Sources of cash flow - operating, investing and financing activities, [Problems on preparing cash flow statement as per AS3]. Free Cash Flow (FCF): Meaning only.

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

1. Chandra, P. (2022). Financial management: Theory and practice (10th ed.). McGraw-Hill Education.
2. Khan, M. Y., & Jain, P. K. (2020). Financial management (8th ed.). Tata McGraw-Hill Education.
3. Pandey, I. M. (2020). Financial management (11th ed.). Vikas Publishing House.
4. Rustagi, R. P. (2021). Financial management: Theory, concepts and problems (6th ed.). Taxmann Publications.
5. Van Horne, J. C., & Wachowicz, J. M. (2008). Fundamentals of financial management (13th ed.). Pearson Education.
6. Brigham, E. F., & Houston, J. F. (2022). Fundamentals of financial management (15th ed.). Cengage Learning.
7. Maheshwari, S. N., & Maheshwari, S. K. (2021). Elements of financial management (5th ed.). Himalaya Publishing House.
8. Bhattacharya, H. (2020). Working capital management: Strategies and techniques (3rd ed.). PHI Learning.

\*Recent editions of the above books may be referred for updated content and contemporary developments.

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Course Code: BBA3.4</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |                                       |
| <b>Title of Course: WORKING CAPITAL MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                       |                                       |
| <b>COURSE CREDIT: 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>NO. OF HOURS PER WEEK: 3 HOURS</b> | <b>TOTAL NO OF TEACHING HOURS: 36</b> |
| <b>SEE: 40</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>CIE: 10</b>                        | <b>TOTAL MARKS : 50</b>               |
| <p><b>Pedagogy:</b> Classroom Lectures, Tutorials, And Problem Solving</p> <p><b>Objective:</b> To Familiarize Students With The Concepts &amp; Techniques Of Working Capital Management</p> <p><b>Course Outcome:</b></p> <p>On Successful Completion of the Course, Students Will Be Able to</p> <ol style="list-style-type: none"> <li>1. Familiarize With The Concept Working Capital And Its Components</li> <li>2. Learn About Its Estimation</li> <li>3. Understands How To Manage Cash</li> <li>4. Describe What Actually Inventory And Receivables Management Involves</li> </ol> |                                       |                                       |
| <b>MODULE-I WORKING CAPITAL MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       | Hours: 12 hrs.                        |
| Meaning- Concepts of Working Capital - Need for and components of Working Capital - Kinds of Working Capital - Operating Cycle (simple problems) - Determination of Working Capital-(external and internal factors) - Approaches Of working Capital- Estimation of Working Capital requirements (simple problems)                                                                                                                                                                                                                                                                          |                                       |                                       |
| <b>MODULE-2 CASH MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                       | Hours: 12 hrs.                        |
| :The term cash with reference to cash management- Meaning of cash management-Significance of cash management- -Objectives of cash management-Motives for holding of cash-Factors Determining the cash Needs -Cash planning and control- Managing cash flow techniques, optimum cash balance -Concepts of Payable management - Cash Budget -Preparation of Cash Budget.(simple problems)                                                                                                                                                                                                    |                                       |                                       |
| <b>MODULE-3 INVENTORY AND RECEIVABLE MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                       | Hours: 12 hrs.                        |
| <b>Inventory management-</b> Meaning -Techniques of inventory control: <b>A.</b> Economic ordering quantity (EOQ) (simple problems) <b>B.</b> Determination of Stock Levels - (-Maximum stock level, Minimum stock, Re-order level, Danger level) – <b>C.</b> ABC analysis <b>D.</b> Inventory Turnover Ratio.                                                                                                                                                                                                                                                                             |                                       |                                       |

**Receivables-** Meaning-Costs of maintaining receivables: (1. Capital costs -. 2. Administrative costs - 3. Collection costs -. 4. Defaulting costs) -Benefits of maintaining receivables: (a. Increase in sales -. b. Increase in profits -. c. Extra profit) - Credit procedures in receivable management - Optimum credit policy - Determination of Optimum Credit Policy. ( Simple problems)

**Reference Books:**

1. Financial management - B.S. Raman, (United publishers revised 5<sup>th</sup> edition 2004)
2. Financial management - I.M. Pandey, (10<sup>th</sup> edition Vikas publishing House 2011)
3. Financial management - B.V. Raghunandan (1<sup>ST</sup> st edition 2016 Vyshanvi books)
4. Fundamentals of Financial management - Prasanna Chandra, 3rd edition 2004 Tata Mcgraw Hill.
5. Financial Management - M.Y. Khan and P.K. Jain. 6<sup>th</sup> edition 2012 Tata McGrawhill Education Pvt. Ltd.
6. Financial Management -Dr. Yathish Kumar (June 2012, 2014)

| <b>Third Semester BBA (Elective)</b><br><b>Course Code: BBA 3.4</b><br><b>Name of the Course: RETAIL MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>2 Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>3 Hrs</b>                 | <b>36 Hrs</b>                      |
| <b>Pedagogy:</b> Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                                    |
| <b>Objective:</b> The objective of this paper is to acquaint students to concepts of retail management operations and use of information technology in retail management                                                                                                                                                                                                                                                                                                                                                                            |                              |                                    |
| <b>Course Outcomes: On successful completion Student will demonstrate;</b> <ol style="list-style-type: none"> <li>An understanding of the types and forms of Retail business.</li> <li>Ability to analyse various Retail operations and evaluate them.</li> <li>Ability to analyse various marketing mix elements in retail operations.</li> <li>An understanding of Information Technology in retail business.</li> </ol>                                                                                                                          |                              |                                    |
| <b>Syllabus:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              | <b>Hours</b>                       |
| <b>ModuleNo.1: INTRODUCTION TO RETAIL BUSINESS AND OPERATIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              | <b>14</b>                          |
| <p>Definition – functions of retailing – types of retailing –forms of retail business ownership.</p> <p>Retail theories –Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario.</p> <p>Factors influencing location of Store-Market area analysis –Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual Merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.</p> |                              |                                    |
| <b>ModuleNo.2: RETAIL MARKETING MIX</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              | <b>14</b>                          |
| <p>Introduction - Product: Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing: Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place: Supply channel – SCM principles – Retail logistics –corporate replenishment policies. Promotion: Setting objectives – communication effects - promotional mix.</p>                                                                                                            |                              |                                    |
| <b>ModuleNo.3: INFORMATION TECHNOLOGY IN RETAILING</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              | <b>08</b>                          |
| <p>Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding –Electronic article surveillance–Electronic shelf labels – Customer database management system.</p>                                                                                                                                                                                                                                                                                                 |                              |                                    |

**Skill Developments Activities:**

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

**Text Books:**

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

**Note:** Latest edition of text books may be referred.

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <p align="center"><b>Course Code: BBA 3.4</b><br/> <b>Title of the Course: HUMAN RESOURCE DEVELOPMENT</b><br/> <b>(Optional Course)</b></p>                                                                                                                                                                                                                                               |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                     | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>2 Credits</b>                                                                                                                                                                                                                                                                                                                                                                          | <b>3 Hours</b>               | <b>36 Hours</b>                    |
| <b>Semester-End Examination</b>                                                                                                                                                                                                                                                                                                                                                           | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>40</b>                                                                                                                                                                                                                                                                                                                                                                                 | <b>10</b>                    | <b>50</b>                          |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies & Field Work etc.                                                                                                                                                                                                                                                                                 |                              |                                    |
| <b>Objectives:</b> <ol style="list-style-type: none"> <li>1. Acquire academic knowledge of the subject</li> <li>2. Develop HRD Skills</li> <li>3. Prepare Students with required HRD skills for organisations</li> </ol>                                                                                                                                                                  |                              |                                    |
| <b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Understand the need of HRD</li> <li>2. Comprehend the framework of HRD</li> <li>3. Understand the models used to evaluate the HRD program</li> <li>4. Recognise the need of Employee Counselling</li> <li>5. Realise the recent trends in HRD practices</li> </ol>                                                      |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                           |                              | <b>Hours</b>                       |
| <b>Module I: INTRODUCTION TO HRD</b>                                                                                                                                                                                                                                                                                                                                                      |                              | <b>8 hrs</b>                       |
| Meaning and Definition of HRD, Need / Importance / Objectives of HRD, Functions of HRD, Difference between HRM and HRD                                                                                                                                                                                                                                                                    |                              |                                    |
| <b>Module II: FRAMEWORK OF HRD</b>                                                                                                                                                                                                                                                                                                                                                        |                              | <b>14 Hrs</b>                      |
| Framework of HRD:<br>HRD process - Assessing HRD needs, HRD Model, Designing effective HRD program, HRD interventions, Creating HRD Programs, Implementing HRD Program,<br>Training method- on-the-job and off-the-job training,<br>New trends in HRD implementation – Use of AI and Automation, e-learning, Gamification, Chatbots, Data driven decision making.                         |                              |                                    |
| <b>Module III: EVALUATION OF HRD PROGRAM</b>                                                                                                                                                                                                                                                                                                                                              |                              | <b>14 Hrs</b>                      |
| Introduction to HRD Evaluation Program, Models and frameworks of HRD evaluation, Assessing the Impact of HRD Program<br>Recent trends and challenges: Employee counselling as an HRD activity, Issues in employee counseling, Employee wellness and health promotion program, Workforce Realignment, Reduction, Diversity, Equity and Inclusion (DEI), HRD programs for diverse employees |                              |                                    |
| <b>Skill Development Activities:</b><br>Visit any organization nearby your college, <ol style="list-style-type: none"> <li>1. Discuss HRD with the HR Manager, and report the same.</li> <li>2. Discuss with employees the effectiveness of training.</li> <li>3. Collect information and report on employee welfare facilities provided by the company.</li> </ol>                       |                              |                                    |
| <b>Book For Reference:</b> <ol style="list-style-type: none"> <li>1. Rao T. V. and Pareek, Udai: Design and Managing Muman Resource System, Oxford IBH Pub Pvt Ltd, New Delhi</li> <li>2. Rakesh Kumar Sudan and Minakshi Sharma: Human Resources Development (HRD): Theory and Practice, New Century Publications, New Delhi</li> </ol>                                                  |                              |                                    |

3. Tripathi P C: Human Resource Development, Sultan Chand & Sons, New Delhi
4. Dr. Lalitha Balakrishnan, Ms. S. Srividhya: Human Resource Development, Himalaya Publishing House, Bengaluru
5. M.S. Khan, Smita Singh: Human Resource Development, Himalaya Publishing House, Bengaluru
6. Dr. Mukund Chandra Mehta, Doel Kar: Human Resource Development, Bharathi Publications, New Delhi

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| <p align="center"><b>Course Code: BBA 3.5</b></p> <p align="center"><b>Title of the Course: EXECUTIVE DEVELOPMENT AND SOFT SKILLS</b></p> <p align="center"><b>(Compulsory Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| 2 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3 hours                      | 36 hours                           |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>40</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>10</b>                    | <b>50</b>                          |
| <p><b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Role Plays &amp; Simulations, Guest Lectures by Industry Experts, Reflective Journals and Assignments &amp; Field Work etc.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                                    |
| <p><b>Course Objectives:</b> By the end of this course, the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the core concepts of executive development and its relevance in shaping future leaders.</li> <li>2. Enhance interpersonal, emotional, and self-management skills essential for personal and professional success.</li> <li>3. Develop self-awareness, emotional intelligence, and adaptability to navigate workplace challenges.</li> <li>4. Practice time management, ethical decision-making, and professional etiquette through experiential activities.</li> <li>5. Apply soft skills to real-world scenarios, enabling students to become responsible and effective executives.</li> </ol>                                                                                   |                              |                                    |
| <p><b>Course Outcomes:</b> Upon successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. <b>CO1:</b> Describe the importance of executive development and identify methods used for grooming future leaders.</li> <li>2. <b>CO2:</b> Demonstrate interpersonal and team-building skills through participation in collaborative activities.</li> <li>3. <b>CO3:</b> Analyze personal strengths, weaknesses, and emotional tendencies using tools like SWOT and personality tests.</li> <li>4. <b>CO4:</b> Apply time management strategies and self-discipline techniques to enhance productivity and balance.</li> <li>5. <b>CO5:</b> Exhibit professionalism through ethical conduct, grooming, and appropriate business etiquette in varied workplace settings.</li> </ol> |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              | <b>Hours</b>                       |
| <b>Module 1: Foundations of Executive Development and Interpersonal Effectiveness</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              | <b>12 hours</b>                    |
| <p><b>Executive Development:</b> Meaning, Importance, Objectives, Principles, Methods and Difference between Executive Training and Executive Development</p> <p><b>Soft Skills:</b> Meaning and Relevance: Meaning and Definition, Importance, Hard vs Soft Skills</p> <p><b>Interpersonal Skills:</b> Meaning and Definition, Nature, Types and Barriers to Effective Interpersonal Relations.</p> <p><b>Team Building and Group Effectiveness:</b> Stages of Team Formation, Qualities of Effective Teams, Individual vs Group Work and Team Roles</p>                                                                                                                                                                                                                                                                        |                              |                                    |
| <b>Module 2: Emotional Intelligence, Self-Awareness and Adaptability</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              | <b>12 hours</b>                    |
| <p><b>Self-Awareness:</b> Meaning, dimensions (private, public), and its impact.</p> <p><b>Self-Concept:</b> Actual self, ideal self, social self. <b>Tools:</b> Johari Window, Reflective Journaling.</p> <p><b>Emotional Intelligence (EI):</b> Meaning, Daniel Goleman's Five Elements, Importance in Corporate Settings, Developing EI.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |                                    |

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| <b>Perception:</b> Meaning and process, Perceptual Errors: Halo effect, stereotyping, selective perception<br><b>Personality:</b> Definition and Theories (Big Five Personality Traits), Personality and Job Fit<br><b>Adaptability and Learning Agility:</b> Meaning, Importance, Building Adaptability and Learning Agility                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                 |
| <b>Module 3: Self-Management, Ethics, and Professional Etiquette</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>12 hours</b> |
| <b>Self-Evaluation:</b> Definition, Need, and Techniques, Benefits<br><b>Self-Discipline:</b> Meaning and Characteristics, Role in Executive Success and Techniques<br><b>Time Management:</b> Meaning, Prioritization Tools, and Time Wasters and How to Avoid Them<br><b>Work-Life Balance:</b> Definition and Importance, Strategies<br><b>Professional Ethics:</b> Definition, Business Relevance, and Ethical Dilemmas<br><b>Professional Integrity:</b> Meaning and Real-life Examples, Long-term impact on career success<br><b>Business Etiquette:</b> Meaning, Professional conduct, workplace behavior, digital communication norms<br><b>Grooming and Presentation:</b> Dress code, personal hygiene, and non-verbal signals<br><b>Cross-cultural Etiquette:</b> Meaning, Working in global teams |                 |
| <b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Rao, M. S. (2011). <i>Soft skills: Enhancing employability and career growth</i>. I.K. International Publishing House.</li> <li>2. Mitra, B. K. (2011). <i>Personality development and soft skills</i>. Oxford University Press.</li> <li>3. Sabharwal, M., &amp; Swaminathan, R. M. (2009). <i>Soft skills for managers</i>. Cengage Learning.</li> <li>4. Sharma, M. (2015). <i>Executive development and organisational behaviour</i>. Himalaya Publishing House.</li> <li>5. Goleman, D. (1995). <i>Emotional intelligence: Why it can matter more than IQ</i>. Bantam Books.</li> </ol>                                                                                                                                               |                 |
| <b>Suggested Activities for the Classroom:</b><br><b>Module 1: Role Play:</b> Interpersonal Conflict, <b>Group Discussion:</b> "What makes a leader?", Icebreaking & Team Task, <b>Video Reflection:</b> Case of Executive Development in MNCs<br><br><b>Module 2: Self-Assessment:</b> Big Five Test, <b>Reflection Log:</b> Self-Awareness Insights, <b>Group Task:</b> Real-life Ethical Case – How Would You Respond? And <b>TED Talk</b> Analysis on Emotional Intelligence<br><br><b>Module 3:</b> Daily Planner Practice & Review, <b>SWOT Analysis:</b> Personal and Professional Goals, <b>Etiquette Role Play</b> (e.g., Interview Simulation, Business Dining) and <b>Case Study:</b> Ethical Decision in a Business Scenario                                                                     |                 |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <b>Name of the Program:</b> Bachelor of Business Administration (BBA)<br><b>Course Code:</b> BBA 4.1<br><b>Name of the Course:</b> QUANTITATIVE TECHNIQUES                                                                                                                                                                                                                                          |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                               | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>5 Credits</b>                                                                                                                                                                                                                                                                                                                                                                                    | <b>5 Hrs.</b>                | <b>60 Hrs.</b>                     |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                          | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                           | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom lectures, Tutorials, and Problem Solving.                                                                                                                                                                                                                                                                                                                                |                              |                                    |
| <b>Objectives:</b><br>1. To acquaint the students with the basic knowledge of Business Statistics<br>2. To analyze business and managerial data                                                                                                                                                                                                                                                     |                              |                                    |
| <b>Course Outcomes: On successful completion of the course, the Students will be able</b><br>1. To understand the basic concepts in statistics.<br>2. To classify and construct statistical tables.<br>3. To understand and construct various measures of central tendency And dispersion<br>4. To apply correlation and regression for data analysis.<br>5. To apply time series for temporal data |                              |                                    |
| <b>Syllabus:</b>                                                                                                                                                                                                                                                                                                                                                                                    |                              | <b>Hours</b>                       |
| <b>Module 1: INTRODUCTION TO STATISTICS</b>                                                                                                                                                                                                                                                                                                                                                         |                              | <b>12</b>                          |
| Introduction – Meaning & Definition of Statistics, Objectives of Statistics, Functions and limitations of Statistics. Collection of Data - primary data- secondary data and Sources. Classification of data -Types- Tabulation-Blank tables.                                                                                                                                                        |                              |                                    |
| <b>Module 2: MEASURES OF CENTRAL TENDENCY</b>                                                                                                                                                                                                                                                                                                                                                       |                              | <b>12</b>                          |
| Measures of central tendency: Meaning, essentials of a good average. Types of averages: - Arithmetic mean - Median and Mode- Properties and Merits and Demerits of all the measures, Empirical relation between mean, Median and Mode.                                                                                                                                                              |                              |                                    |
| <b>Module No. 3: MEASURES OF DISPERSION</b>                                                                                                                                                                                                                                                                                                                                                         |                              | <b>12</b>                          |
| <b>Measures of Dispersion:</b> Meaning, objectives, definition, essentials of a good measure of dispersion. Absolute and relative measures of dispersion. Range, Coefficient of Range, Quartile deviation, Coefficient of Quartile deviation, Mean Deviation, Coefficient of Mean Deviation, Standard deviation and Coefficient of Variation - Consistency Application Problems.                    |                              |                                    |
| <b>Module No. 4: CORRELATION</b>                                                                                                                                                                                                                                                                                                                                                                    |                              | <b>12</b>                          |
| <b>Correlation Analysis</b> - Meaning, Types of Correlation, Karl Pearson's coefficient of correlation - definition, Properties of the coefficient of correlation, Interpretation. Problems on Karl Pearson's Coefficient of Correlation. Spearman's coefficient of rank correlation - without ties and tie (one or two), Interpretation. Problems - with ties                                      |                              |                                    |

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| <b>Module No. 5: REGRESSION ANALYSIS AND TIME SERIES ANALYSIS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>12</b> |
| <b>Regression Analysis</b> – Meaning, Regression equations, - estimation using regression equations , X on Y and Y on X; construction regression equations, Problems On Regression Equations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |
| <p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. S P Gupta: Statistical Methods- Sultan Chand</li> <li>2. Dr. B N Gupta: Statistics, Sahithya Bhavan</li> <li>3. S.C Gupta: Business Statistics, HPH</li> <li>4. N.V.R Naidu: Operation Research I.K. International Publishers</li> <li>5. Elhance: Statistical Methods, Kitab Mahal</li> <li>6. Veerachamy: Operation Research I.K. International Publishers</li> <li>7. S. Jayashankar: Quantitative Techniques for Management</li> <li>8. D.P Apte; Statistical Tools for Managers</li> <li>9. Chikoddi &amp; Satya Prasad: Quantitative Analysis for Business Decision, HPH</li> <li>10. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH</li> </ol> <p>Note: Latest edition of text books may be referred.</p> |           |

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| <p align="center"><b>Course Code: BBA4.2</b></p> <p align="center"><b>Title of the course: CORPORATE ACCOUNTING – II</b></p> <p align="center">(Core course)</p>                                                                                                                                                                                                                                    |                       |                             |
| Course Credits                                                                                                                                                                                                                                                                                                                                                                                      | No. of Hours per Week | Total No. of Teaching Hours |
| 5 Credits                                                                                                                                                                                                                                                                                                                                                                                           | 5 hours               | 60 hours                    |
| SEE                                                                                                                                                                                                                                                                                                                                                                                                 | CIE                   | Total Marks                 |
| 80                                                                                                                                                                                                                                                                                                                                                                                                  | 20                    | 100                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Seminar etc.                                                                                                                                                                                                                                                                                                                                        |                       |                             |
| <b>Objectives:</b> This course will enable students to <ol style="list-style-type: none"> <li>1. To provide the students with an understanding of accounting procedure for corporate restructuring.</li> <li>2. To make the students understand the applications of Accounting Transactions in Corporate Sector.</li> <li>3. To develop skills for valuing shares and goodwill.</li> </ol>          |                       |                             |
| <b>Outcome:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>1. Understand the procedures of corporate restructuring and to prepare the various accounting statements</li> <li>2. Understands the applications of Accounting Transactions in Corporate Sector.</li> <li>3. Develop the skill to value shares and goodwill</li> </ol> |                       |                             |
| Syllabus                                                                                                                                                                                                                                                                                                                                                                                            |                       | Hours                       |
| <b>Module 1: Amalgamation and Absorption</b>                                                                                                                                                                                                                                                                                                                                                        |                       | <b>12 hours</b>             |
| Meaning- Amalgamation in the nature of Merger, Purchase– Applicability of AS 14-<br>Calculation of Purchase consideration – Journal Entries in the books of Transferor and<br>Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)                                                                                                                                      |                       |                             |
| <b>Module 2: Reconstruction</b>                                                                                                                                                                                                                                                                                                                                                                     |                       | <b>12 hours</b>             |
| External Reconstruction – Meaning; Problems. Internal Reconstruction - Meaning - Alteration<br>of share capital – Accounting Procedures.                                                                                                                                                                                                                                                            |                       |                             |
| <b>Module 3: Liquidation</b>                                                                                                                                                                                                                                                                                                                                                                        |                       | <b>12 hours</b>             |
| Meaning – Preparation of Liquidator’s Final Statement of Accounts – Comprehensive<br>problems                                                                                                                                                                                                                                                                                                       |                       |                             |
| <b>Module 4: Holding Company Accounts</b>                                                                                                                                                                                                                                                                                                                                                           |                       | <b>12 hours</b>             |
| Holding Company and Subsidiary company - Meaning – Preparation of Consolidated Final<br>Statement of Accounts.                                                                                                                                                                                                                                                                                      |                       |                             |
| <b>Module 5: Valuation of Shares and Goodwill</b>                                                                                                                                                                                                                                                                                                                                                   |                       | <b>12 hours</b>             |

Goodwill – Meaning, Circumstances of Valuation of Goodwill, Factors influencing the value of Goodwill, Methods of Valuation of Goodwill - Average Profit Method – Super Profit Method – Capitalization of Profit Method - Capitalization of Super Profit Method and Annuity Method; Valuation of shares – Meaning, Need for Valuation, Factors Affecting Valuation, Methods of Valuation of Shares – Asset Backing or Intrinsic Value Method – Yield Method – Fair Value Method.

**Books for reference:**

1. B. S Raman, Corporate Accounting, United Publishers, First Edition, 2013
2. D. Chandra Bose, Advanced Accounting II, PHI Learning Pvt. Ltd., First Edition, 2010
3. K. K. Verma, Corporate Accounting, Excel Books, First Edition, 2008
4. M. C. Shukla, T. S. Grewal and S.S. Gupta, Advanced Accounts II , Chand & Company, Revised Edition, 2009
5. RL Gupta and M. Radhaeamy, Advanced Accountancy, Sultan Chand & Company, Sultan Chand & Company, 17 Edition
6. S. N. Maheshwari, Advanced Accountancy II, Viskas Publishing House Pvt. Ltd., 10th Edition.
7. S.P. Jain and K.L. Narang, Advanced Accountancy II, Kalyani Publishers, 20th Edition.

**Name of the Course: PROFESSIONAL COMMUNICATION**

**Course Code: BBA 4.3**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|----------------|-----------------------|-----------------------------|
| 5              | 5                     | 60                          |
| CIE            | SEE                   | Total Marks                 |
| 20             | 80                    | 100                         |

**Pedagogy:**

Classrooms lecture, tutorials, and Problem Solving.

**Course Objectives:**

The objective of teaching the Professional Communication curriculum is as follows:

- To familiarize with the different forms of business communications
- To possess a sound knowledge on professional requirements in communicating.
- To familiarize and simulate the real world business communication
- To keep pace with the contemporary business trends and communication styles
- To have a fair knowledge about various mediums of technological communication

**Course Outcomes:**

On successful completion of the course, the students will confidently communicate and exhibit the professionalism in business communication:

- Understand the various types of professional communication
- Strong hold on the tools and techniques of communication
- Have sound and clear knowledge about report writing and correspondence
- Independently correspond to business and employment communication

**Syllabus**

**Module I – Fundamentals of Business Communication - 12 Hours**

- Meaning & Definition of Communication, Functions of Communication, Process of Communication, Types of Communication – Formal Vs. Informal, Vertical Vs. Horizontal Vs. Diagonal, Verbal Vs. Non Verbal – Meaning & Features Only, Barriers to Communication, Strategies to overcome the barriers to communication, Principles of Effective Communication.

**Module II – Basics of Business Letter Writing - 12 Hours**

- **Business Letters** – Meaning, Importance, Functions, Essentials and Structure of Business Letters, Types of Business Letters-Sales Letter, Credit Letter, Enquiry Letter, Offers and Quotations, Order Letter, Claim Letter, Adjustment Letter, Settlement Letter, Complaint Letter, Collection Letter, Status Enquiry, Follow-up Letter, Bank Correspondence Letter, Letter to the Editor.
- **Types of Business Documents** – Memo, Proposals, Reports, Press Release and E-Mails- Purpose & Structure.

**Module III –Modern Tools & Techniques in Communication – 12 Hours**

- **Technological Medium & Tools** – Intranet, Internet, Teleconference, Video conference, Blogs, Webinars, Chat rooms, Chat Bots, Voice and Text Messaging
- **Social Media** – Meaning, Characteristics, Scope, Six types of social media, choosing the most suitable Social Media, Using Social Media to Build Business Relationships, Social Media Platforms – Youtube, Whatsapp, LinkedIn,

**Module IV- Business Communication and Correspondence – 12 Hours**

- **Business Reports** – Meaning, Purpose, Kinds and Objectives of Reports-Organisation and Preparing of Reports, Writing Executive Summary.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>- <b>Meeting Documents</b> – Notice, Agenda, Resolution, Minutes and Dissent Note – Purpose &amp; Structure</li> </ul>                                                                                                                                                                                                                                                                                                           |
| <b>Module V –Employment Communication – 12 Hours</b>                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <ul style="list-style-type: none"> <li>- <b>Employment Letters</b> – Application letter, Preparation of Resume Vs. Curriculum Vitae – Differences, Offer Letter, Resignation Letter, Employee Review Letter.</li> <li>- <b>Employment Interview</b> – Types of Interview, Preparing for the Interview, Interview Process, Employer’s Expectations,</li> <li>- <b>Effective Listening-</b> Importance of Listening, Types of Listening, Hearing Vs. Listening</li> </ul> |
| <b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Essentials of Business Communication – Rajendra Pal and J Koralahalli</li> <li>2. Business Communication Today – Courtland L Bovee, John V Thill &amp; Abha Chatterjee</li> <li>3. Business Correspondence and Report Writing – R C Sharma &amp; Krishna Mohan</li> <li>4. Managerial Communication – Dr. N. Babitha Thimmaiah &amp; Prof. P Chandrika Reddy</li> </ol>                           |

**Course Code: BBA 4.4**

**Title of the Course: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT  
(Elective – II)**

| Course Credits           | No. of Hours per Week | Total No. of Teaching Hours |
|--------------------------|-----------------------|-----------------------------|
| 2                        | 03                    | 36                          |
| Semester-End Examination | CIE                   | Total Marks                 |
| 40                       | 10                    | 50                          |

**Pedagogy:** Classroom Lectures, Case Studies, Group Discussion, Seminar, Field Work, etc.

**The course aims to build**

1. Knowledge about investments, their importance, and the difference from speculation.
2. Understanding the fundamental relationship between risk and return in financial markets.
3. Understanding of Fundamental and Technical analysis.
4. Knowledge about the importance of investing in a portfolio and its management.

**Course Outcomes:**

On successful completion of the course, a student will demonstrate the ability to:

1. Understand the basics of Investment.
2. Evaluate the different types of investment alternatives.
3. Understand the concept of risk and returns.
4. Gain knowledge of fundamental and technical analysis.
5. Evaluate the performance of the portfolio and portfolio management.

**Module 1: A Conceptual Framework of Investments** (12 Hours)

Introduction to Investments- Meaning, objectives and process; Investment vs. speculation; Investment Avenues; Security Market- Meaning, types and functions; Stock Exchanges in India; SEBI; Risk and Return Relationship: Risk- Meaning, Types and simple problems on measuring risk; Return- Meaning, Types and simple problems on expected return.

**Module 2: Fundamental and Technical Analysis** (12 hours)

Introduction - Investment Analysis; Fundamental Analysis; Macro-Economic Analysis; Industry Analysis; Company Analysis; Trend Analysis, and Ratio Analysis. (Concept only)  
Meaning of Technical Analysis; Fundamental V/s Technical Analysis; Charting techniques; Technical Indicators.

**Module 3: Portfolio Management** (12 hours)

Portfolio Analysis; Selection and Evaluation; Meaning of portfolio; Reasons to hold portfolio; Diversification analysis; Markowitz's Model – Assumptions, Specific model; Risk

and return optimization - Efficient frontier; Efficient portfolios; Leveraged portfolios; Corner portfolios; Sharpe's Single Index model; Capital Asset Pricing Model; Portfolio-evaluation measures - Sharpe's Performance Index; Treynor's Performance Index; Jensen's Performance Index; (Simple problems on Sharpe, Treynor and Jensen ratio)

**Books for Reference:**

**Textbooks (Latest Editions)**

1. A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
2. Singh Preeti, Investment Management, HPHG
3. Alexander Fundamental of Investments, Pearson Ed.
4. Hangen: Modern Investment theory. Pearson Ed.
5. Kahn: Technical Analysis – Plain and sample Pearson Ed.
6. Ranganathan: Investment Analysis and Portfolio Management.
7. Chandra Prasanna: Managing Investment – Tata Mc Gram Hill.
8. Alexander, Shampe and Bailey – Fundamentals of Investments Prentice Hall of India
9. Newyork Institute of Finance – How the Bond Market work – PHI.
10. Mayo Investment Thomason Hearning.

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------|
| <b>Name of the Program:</b> Bachelor of Business Administration (BBA)<br><b>Fourth Semester BBA (Elective)</b><br><b>Course Code: BBA 4.4</b><br><b>Name of the Course: ADVERTISING AND MEDIA MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                            |                       |                             |
| Course Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | No. of hours per week | Total No. of teaching hours |
| 2 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3 hours               | 36 hours                    |
| <b>Pedagogy:</b> Class room lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                             |
| <b>Course Outcomes:</b> On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> <li>a) Understand the nature, role, and importance of IMC in marketing strategy</li> <li>b) Understand effective design and implementation of advertising strategies</li> <li>c) Present a general understanding of content, structure, and appeal of advertisements</li> <li>d) Understand ethical challenges related to responsible management of advertising and brand strategy.</li> <li>e) Evaluate the effectiveness of advertising and agencies role</li> </ul> |                       |                             |
| <b>Syllabus:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       | <b>Hours</b>                |
| <b>Module-1: Integrated Marketing Communication And Media</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       | 14                          |
| Integrated marketing communication, AIDA Model, Setting goals and objectives, concept of DAGMAR in setting objectives, elements of IMC; Role of advertising in India's economic development, Ethics in advertising, Social, Economic and Legal aspects of advertising. Advertising Media; industry structure, functions, advantages, disadvantages of print, Television, Radio, Internet, Outdoor, Basic concept of media planning, media selection, Media Scheduling strategy, setting media budgets                                                                                                   |                       |                             |
| <b>Module-2: Advertising Program</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                       | 12                          |
| Planning and managing creative strategies; Creative approaches; Building Advertising Program: Message, Theme, advertising appeals; Advertising layout: how to design and produce advertisements; Art of copywriting; Guidelines for copywriting;                                                                                                                                                                                                                                                                                                                                                        |                       |                             |
| Copywriting for print, Audio, TV and outdoor media. Digital and Social media Marketing : Youtube, Facebook, Instagram, Yahoo, Google Ads                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       |                             |
| <b>Module-3: Measuring Effectiveness</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                       | 10                          |

Measuring Advertising Effectiveness: stages of evaluations and various types of testing - Pre and Post testing; Advertising agencies: history, role, importance, organizational structure, functions; Selection of agency, client agency relationship, compensation strategies

**Skill Development Activities:**

- a) List out ethical issues in Advertisements.
- b) List out different modes of Advertisement.
- c) Write a note on guidelines for copy writing.
- d) List out types of Outdoor Advertisement.
- e) State the process in selection of Advertisement Agency.

**Books for References:**

1. Advertising Principles and Practice, William Wells, John Burnett, Sandra Moriarty, 6th ed., Pearson education, Inc.
2. Advertising and Promotion, G. Belch, Michael Belch, Keyoor Purani, 9th edition, Tata Mc. Graw Hill publication, ISBN: 978-1-25-902685-0.

**Note: Latest edition of Reference Books may be used**

**Course Code: BBA 4.4**  
**Title of the Course: PERFORMANCE AND WELFARE MANAGEMENT**  
**(ELECTIVE)**

| Course Credits           | No. of Hours per Week | Total No. of Teaching Hours |
|--------------------------|-----------------------|-----------------------------|
| 2 Credits                | 3 Hrs                 | 36 Hrs                      |
| Semester-End Examination | CIE                   | Total Marks                 |
| 40                       | 10                    | 50                          |

**Pedagogy:** Classroom Lectures, Tutorials, Seminar, Case Studies and Group Discussion etc.

**Course Outcomes:** This course will enable students to

- Understand the concepts of Performance and welfare management
- Understanding the concepts of Compensation management
- Provide a comprehensive understanding of compensation
- Familiarize students with various types of pay structures

**Learning Objectives:**

- To understand the significance of employee performance management in achieving organizational goals.
- To analyze the role of employee welfare measures in enhancing job satisfaction, motivation, and overall productivity.
- To study the relationship between performance management systems and performance appraisal.
- To evaluate the ethical and legal considerations in managing employee welfare and performance within an organization

**Syllabus:**

**Hours**

**Module No 1: Introduction to Performance Management**

**12**

Evolution of Performance management, Definition, Importance and Scope of Performance Management, Performance Appraisal V/s Performance Management, Performance Management process. Team performance management, performance management and learning organizations, performance management and Virtual Teams, Role of Line Managers in Performance management and Reward, linking performance to pay.

**Module 2 : Appraising for recognition & Reward and Operationalizing Change through Performance Management**

**10**

Introduction, Purpose of Appraising, Who can Appraise? Appraisal system Design, Implementing the Appraisal System, Appraisal and HR Decisions. Understanding Change, Managing Change, Operationalizing Performance Management, Conflict, Change and development, Nature of Conflict, Conflict outcomes, dealing with conflict.

**Module 3: Compensation and Welfare Management**

**14**

**Compensation** – Definition. Classification – Types – wage, salary, benefits, DA. Consolidated pay, Equity based programs, commission, reward, remuneration, bonus, short term and long term Incentives, remuneration, Bonus, Short term and Long term incentives, social Security, Retirement Plan, pension plan, profit sharing plan, stock bonus plan, ESOP.

**Welfare Management-** Definition-Scope and Principles of welfare management - Key Concepts-social welfare, social justice, equity, and inclusion-Need and Importance of welfare management in HRD -Statutory v/s voluntary welfare-Types of welfare measures-Theories and approaches to welfare management-Legal framework and compliance in welfare management-Social Security and insurance in welfare management - Workmen's Compensation-Recreational and welfare measures-Role of various agencies in welfare management, Recent trends in performance and welfare management.

**Skill Development**

- Construct the questionnaire for salary survey on Blue-Collar Employees
- List the various components of total compensation in multinational companies
- Study any one contemporary practice of performance management
- Understand and apply the principles of welfare management within an organizational context.

**Books for References:**

1. Sarma A.M. Performance Management System. 1<sup>st</sup> Edition , 2008 Himalaya Publication Mumbai
2. Bhatia SK , Performance Management Concepts, Practices and strategies for organization success, 2007 Deep & amp; deep, New Delhi .
3. Prem Chandra , Performance Management , Macmillan Publishers India Ltd.
4. Goel Dewkar, Performance Mangement and Compensation Management : A Modern Approach, 2 nd Edition, 2008 PHI, New Delhi.
5. Human Resource Management - Gary Dessler
6. Personnel Management and Human Resources - C.B. Mamoria & amp; S.V. Gankar
7. Human Resource Management-K. Aswathappa
8. Labour Welfare, Trade Unionism and Industrial Relations - R.C. Saxena
9. Social Welfare in India -D.R. Sachdeva
10. Social Justice and Human Rights- Bipin Chandra Tripathi
11. Industrial Relations, Trade Unions and Labour Legislation - P.R.N. Sinha, Indu
12. Bala Sinha & amp; Seema Priyadarshini Shekhar
13. Labour and Industrial Laws - P.K. Padhi
14. Employee Welfare Measures- A. M. Sharma
15. Social Security and Labour Welfare - N.M. Singh

**IV Semester BBA**  
**Skill Enhancement Course (SEC)-I**  
**4.5: Case Based Learning (CBL)**  
2 Hours per week with 2 credits

Case-based learning (CBL) is an active, learner-centered pedagogy where students analyze real-world scenarios or "cases," applying theoretical knowledge to develop solutions. This used in management and business education, CBL bridges the gap between theory and practice, enhancing critical thinking, collaboration, and decision-making skill. Cases are often based on actual events or realistic scenarios, making them engaging and relevant. Students take an active role in examining, discussing, and solving the case, rather than just receiving information. This encourages students to explore multiple perspectives, evaluate alternatives, and justify their decisions.

The CBL syllabus is designed to bridge the gap between theoretical knowledge and practical application. Students work individually, analyze situations, gather and evaluate information, propose feasible solutions, and reflect on outcomes. Through this process, learners develop analytical abilities, creativity, communication skills, and ethical reasoning.

**The course aims to:**

- a) Develop analytical, problem-solving skills
- b) Provide practical exposure to applying theoretical concepts
- c) Encourage independent learning, creativity and innovation
- d) Introduce basic idea of inquiry and documentation

**Learning Outcomes**

Upon completion of the course, students will be able to:

- a) Identify and analyze real-world problems
- b) Interpret the results and draw meaningful conclusions
- c) Prepare structured reports
- d) Present and defend their work confidently

**Guidelines for the course:**

- a) The course report has to be prepared by students after deciding on the topic in consultation with the supervisor
- b) Business cases may be theoretical, empirical, analytical, realistic, or application-oriented.
- c) Topics/cases should be approved by the supervisor

**Components of the report:**

The report shall be prepared in printed and soft copy as prescribed by the supervisor. The report shall be of minimum 10 pages (excluding cover page, certificate, declaration & annexures) and shall include:

- a) Title page
- b) Certificate and declaration
- c) Table of contents
- d) Introduction – minimum one page
- e) Content of the study -Data/ information collection and analysis (if applicable)
- f) Conclusion – minimum one page
- g) Annexure and References (if applicable)

Font: Times New Roman (12 pt)

Heading: Bold (14 pt)

**Assessment and Evaluation:**

Evaluators – internal or external management faculty members

Basis for evaluation-Analysis and originality, Quality of report writing and

Each student shall compulsorily present the report before the evaluators.

(Viva-voce is mandatory)

**Marks allotted:**

Internal Assessment -Continuous evaluation: 10marks

Evaluation of the Report:

Work carried out: 20 marks

Report Preparation: 10 marks

Presentation & Viva: 10 marks

**Workload:**

- a) The workload is 2 hours per week per teacher for the entire semester.
- b) A teacher will supervise maximum number of 40 students per semester.
- c) One project batch shall consist of a maximum of 4 students

**Guidelines for the conduct of skill course**

**(Mangalore University circular No.: MU/ACC/CR37/2023-24/A2 dated17.01.2026)**

1. The compulsory course prescribed in the fourth, fifth, sixth semester will be related to three core courses in a programme and shall be offered one each in a semester. Principals of the Colleges will facilitate for the said course as prescribed in a programme.
2. The compulsory course shall not have regular class room teaching and written examination.
3. The work load is 2hrs/week for maximum of 40 students.
4. Report submitted by the candidate shall be assessed/ evaluated by two examiners of the concerned subject. In case internal examiners are not available the external examiners may be preferred.
5. Out of 50 marks allotted for the Skill Enhancement course, 10 Marks (to be considered as C1) and 40 marks (to be considered as C2).
6. The scheme of valuation is as follows;

| For Internship/Project/ Field study |                                                                                                                                |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| a) Internal Assessment:             | <b>10 Marks</b><br>Basis for Internal Assessment Continuous Evaluation:10 Marks                                                |
| b)Evaluation of Report:             | <b>40 Marks</b><br>1. Work carried out:20 Marks<br>2. Preparation of Report:10 Marks<br>3. Presentation and Viva-Voce:10 Marks |

7. Individual Teacher shall upload the marks (Both C1 and C2) to UUCMS with his/her UUCMS Number.

**Course Code: BBA 5.1**  
**Title of the Course: BUSINESS TAXATION – I**  
**Core Course**

| Course credit | No of Hours per week | Total No. of teaching Hours |
|---------------|----------------------|-----------------------------|
| 5             | 05                   | 60                          |
| SEE           | CE                   | Total Marks                 |
| 80            | 20                   | 100                         |

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Objectives:

- To familiarize students with the legal provisions and procedural aspects of Income Tax, with reference to the latest amendments and enactments.
- To develop an understanding of the concept of residential status and its impact on tax incidence.
- To acquaint students with various categories of income exempted from tax.
- To enable students to compute taxable income under different heads as prescribed by the Income Tax Act.

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

- Understand the provisions for determining the residential status of an Individual.
- Comprehend the meaning of Salary, Perquisites and allowances and compute taxable salary
- Understand the procedure for computation of income under different heads of income

**Module 1: Introduction**

**14 Hours**

Definitions – Assessee – Person- Assessment Year and Previous Year – Income- Gross total income -Total income Agricultural Income and partly agricultural income (theory only) - Income tax rates of relevant assessment year for an individual assessee.

Residential Status -Individual –Determination of Residential Status of Individual-Incidence of tax or Scope of Total income - Problems on computation of Gross total Income of an individual on the basis of residential status. Incomes exempt u/s 11 for individuals – problems on taxable Death cum Retirement Gratuity, Commuted Pension, Leave Encashment and House Rent Allowance

**Module 2: Income from Salary**

**14 Hours**

Meaning & Definition, Characteristics of Salary income, forms of salary, allowances and perquisites , Deductions under **sec.19**, Provident Fund – meaning & income tax provisions; Computation of Income from Salary ((excluding problems on salary grade, retirement in the middle of the year and conversion of URPF into RPF).

### Module 3 Income from House Property

12 Hours

Introduction – Basis of Charge-Deemed Ownership - Determination of Annual Value- Deductions from income from house property, Amounts not deductible from income from house property, treatment of composite rent, arrears of rent and unrealized rent received subsequently. Problems on Annual Value Computation, Problems on the Computation of Income from House Property, Preconstruction period calculation and PCP interest claim

### Module 4 Income from Business and Profession

12 Hours

Meaning of Business Profession Vocation- Meaning of Profits – Method of Accounting – incomes chargeable **u/s 26**-Speculation Business - Admissible Deductions **Sec. 28 to 34** (Depreciation – Block of Assets) - Inadmissible Deductions **u/s 35** - Expenses and Deductions not admissible under circumstances **Sec 36** - Expenses allowed on Payment basis , Problems on computation of Business Income , Problems on computation of Professional Income

### Module 5 Capital Gains

08 Hours

Meaning and Definition - Capital Asset: Meaning, Types - Short term Capital Asset & Long-Term. Capital Asset - Transfer **u/s 2(109)**, Transactions not regarded as Transfer (**Sec. 70**) - Full value consideration, Cost of Acquisition – Purchase before 1/4/2001, Cost of Improvement, Indexed Cost of Acquisition and Improvement - Deductible Expenses (Sale of house property, sale of share, jewellery). Capital Gains Tax Rates - Exemption on Capital Gains **u/s 82, 83, 84, 85, 86, 87** - Capital Gains Account Scheme 1988.

Problems on Computation of Taxable Capital Gains.

### Books for References:

1. Direct Taxes, Dr. Vinod K Singhania, Taxmann's Publications.
2. Income Tax Law and Practice, Dr. H.C.Mehrotra and Dr. S.P.Goyal, Sahithya Bhavan Publication.
3. Direct Tax Laws and International Taxation, T.N. Manoharan et al., Snow White Publications.
4. Law and practice of Income Tax, Gaur and Narang, , Kalyani Publications, Ludhiana.
5. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
6. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
7. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

**Name of the course: Cost and Management Accounting- I**  
**Course Code: BBA 5.2**

|                                           |                                   |                                      |
|-------------------------------------------|-----------------------------------|--------------------------------------|
| <b>Course Credit : 5</b>                  | <b>Number of hours per week:5</b> | <b>Total No of Teaching hours:60</b> |
| <b>Semester end examination: 80 marks</b> | <b>C I E : 20 Marks</b>           | <b>Total Marks : 100</b>             |

**Pedagogy:** Class room lecture, Tutorial and seminar

**Objective:**

To familiarize the student with the costing terminology, principles, material management and marginal costing.

**Course Outcome:** On successful completion of the course, the student will be able to

- a) Prepare cost sheet, stores ledger
- b) Understand the systems of wage payment
- c) Understand the overhead cost
- d) Understand the techniques of Cost Analysis and Control

**Module I: Introduction to Cost Accounting**

**12 hrs**

Cost Concepts- Definitions of Cost, Costing and Cost Accounting, Functions, Scope, Limitation of Financial Accountancy, Distinction between Financial Accounts & Cost Accounts, Cost Unit, Cost Centre, Methods of Costing, Techniques of costing, Classification of Costs. Preparation of Cost Sheets and simple problems on Tenders or Quotations.

**Module II: Material Management**

**12 hrs**

Materials- Purchase & Storage- Classification of materials, Material control, Purchase Procedure – Pricing of receipts of materials. Storage – Classification & Codification, Bin card, Setting of Stock levels, EOQ, ABC analysis, Periodical and Perpetual Inventory Control System. Materials Pricing- Issue of Materials, Material requisition, Bill of Materials, Material returned note, Material transfer note. Pricing the material issues – FIFO, LIFO & Weight Average methods

**Module III: Labour Cost Control**

**12 hrs**

Labour cost –Meaning, Classification & Control. Labour turnover, Idle time and overtime (meaning only) Time keeping and Time booking – Purposes & methods. Labour Cost computation; Remuneration & Incentives-Systems of wage payment – Essentials of sound wage system, time rate system, piece rate system, differential piece rate systems (Taylor, Merrick & Gantt's) Bonus & Premium Schemes- Halsey premium plan and Rowan premium plan.

**Module IV: Overhead**

**12 hrs**

Overhead Cost Classification & Absorption-Classification, allocation & apportionment of overheads. Primary Distribution Summary and Secondary Distribution Summary – Direct Distribution, Simultaneous Equation and Repetitive Distribution methods- Computation of Machine Hour Rate.

**Module V: Marginal Costing****12 hrs**

Management accounting –Meaning, Techniques of Cost Analysis and Control: Marginal Costing – Basic concepts, C-V-P analysis. Break-even analysis and BE charts.

**Total Hours: 60****Books for Reference:**

1. B.K.Bhar, Cost Accounting: Methods and Problems 19<sup>th</sup> Edn, Academic (India) Publishers-New Delhi
2. B.M.Lall Nigam & G.L.Sharma, Theory And Technique Of Cost Accountancy, 9<sup>th</sup> Edn. Himalaya Publishing House
3. Banarjee Bhabathosh, Cost Accounting: Theory and Practice, 14<sup>th</sup> Edn, PHI Learning Private Limited New Delhi
4. Dr.Umesh Maiya, A Textbook Of Cost Accounting, 2<sup>nd</sup> Edn, Kitab Mahal
5. N.K.Prasad, Principles & Practices Of Cost Accounting, Latest Edn, Book Syndicate Pvt. Ltd
6. R.L Gupta, Principles and Practice Of Cost Accountancy, Latest Edition, Sultan Chand & Sons
7. Swaminathan, Lectures of Costing, Latest Edn, S. Chand & Co Ltd.,
8. Jain And Narang, Principles Of Cost Accountancy, Latest Edn, Kalyani Pubhshar
9. S.P.Iyengar, Principles of Cost Accounting, Latest Edn, Sultan Chand & Sons

**Course code: BBA 5.3**

**Name of the course: AUDITING AND CORPORATE GOVERNANCE**

| Course Credits | No. of Hours Per week | Total No. of Teaching Hours |
|----------------|-----------------------|-----------------------------|
| 5 Credits      | 5 Hours               | 60 Hours                    |
| SEE            | CIE                   | Total Marks                 |
| 80             | 20                    | 100                         |

**Pedagogy:** Classroom Lecture, Tutorials, Case Studies, Group Discussion and Seminar  
**Learning Objectives**

1. To familiarize the students with the basics of Auditing.
2. To create awareness of principles and procedures of Auditing.
3. To create interest among the students to take up professional courses.
4. To provide clarity and insights into concepts of corporate governance.

**Learning Outcomes**

1. Learners will understand the auditor's duties, responsibilities, and liabilities, and use suitable audit procedures to check audit assertions and objectives.
2. Learners will develop an audit mind-set, improve critical thinking and analytical skills, and boost their job readiness in the auditing field.
3. Learners will be able to analyse various ethical issues in auditing.

**Module I: Introduction to Auditing**

**Hours: 12**

Meaning and definition of Auditing, features of Auditing, advantages, objectives of Auditing-detection and prevention of errors and frauds.

Classification of Audit- statutory; private; government; internal; continuous- meaning, definition, advantages, disadvantages; annual, interim, partial, balance-sheet, cost, tax, management and social audit.

Preparation before audit -Audit programme -Advantages and disadvantages, Audit note book-contents, Audit working papers -contents. Procedure of Audit, Techniques of Audit.

**Module II: Internal control and internal check**

**Hours: 12**

Internal control - Meaning, features, objectives, and characteristics.

Internal check- meaning, principles, objectives, advantages, and disadvantages. Internal check regarding- cash receipts, cash sales, wages, and stores.

**Module III: Vouching**

**Hours: 12**

Meaning, objectives, importance. Vouching of cash receipt transactions- cash sales, B/R, Receipts from sale of fixed assets, cash payment transactions- cash purchases, payment to creditor, wages, remuneration to auditor, purchase of investment, purchase of land and building, payment of taxes, capital expenditure and petty cash book.

**Module IV -Verification of Assets and liabilities.**

**Hours:12** Classification of assets and verification and valuation of different assets - fixed, floating, wasting, intangible, fictitious assets, Valuation of stock, Auditor's duty. Verification of liabilities - meaning, liabilities of trade creditors, liabilities in respect of loan, capital, reserve funds and bills payable.

## **Module V: Company Auditor and Professional Ethics**

### **Hours: 12**

Meaning, qualification and disqualification, appointment, removal, rights and duties. Liability of the company Auditor- civil and criminal liabilities.

Audit report- meaning, contents of audit report, types of audit report

Professional ethics- meaning, auditor's professional ethics, professional misconduct.

### **Books for Reference:**

1. B N Tandon, S Sudharsnam & S Sundharabahu, A Hand Book of Practical Auditing, 1th edition,  
S Chand Publishing
2. B.S. Raman, Auditing, United Publishers (2018)
3. Kamal Gupta, Contemporate Auditing, Tata McGraw-Hill Education, 2004
4. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan Publication; 1St Edition (2015)
5. S.K Bhatia ,Business Ethics And Corporate Goverance, Deep &Deep Publications Pvt. Ltd

**Name of the Program: BBA**

**Course code: BBA 5.4**

**Name of the course: MODERN BANK MANAGEMENT**

| <b>Course Credits</b> | <b>No. of Hours Per week</b> | <b>Total No. of Teaching Hours</b> |
|-----------------------|------------------------------|------------------------------------|
| 3 Credits             | 4 Hours                      | 48 Hours                           |
| SEE                   | CIE                          | Total Marks                        |
| 80                    | 20                           | 100                                |

**Pedagogy:** Classroom Lecture, Tutorials, Case Studies, Group Discussion, Seminar and Field Study etc.

**Objectives:**

1. To enhance the understanding of the Concept of Banking and its working in Indian scenario.
2. To get outset knowledge on Bank management.
3. To acquire conceptual knowledge on Bank Management in the field of Risk management.
4. To experience the impact of Information technology on the operations of Banking.

**Course Outcome:** At the end of the course students will be able to:

1. Possess the knowledge on term bank , banking and historical back ground of banking
2. Expose to the functional area of various types of banks
3. Gain the knowledge on regulatory body of the banks
4. Acquire the knowledge on working of central bank and its role in formulating and implementing monetary policy in enhancing the economic growth of a country.
5. Understand the concept of Risk management in Banks
6. Gain Practical knowledge on the application of information Technology on Banking Operations.

**Module 1: Fundamentals of Banking.**

**12 Hours**

Introduction to Banks, different types of banks, functions of banks: Banking regulation and Laws (Regulatory frame work governing banks including RBI). Central banking: Functions and role of central bank (including monetary policy and credit control).

**Module 2: Bank Lending and Credit management.**

**12 Hours**

Bank lending process: principles of effective lending policy, steps involved in granting loans including documentation, risk assessment and loan disbursement. Types of advances; Collateral and security; priority sector lending; project and working capital finance. Procedure for appraisal of credit proposal and fixing credit limits.

**Module 3: Risk Management in Banks.**

**12 Hours**

Risk management: Meaning, Types of Risks in Banks: Operation Risk, Solvency Risk, Credit Risk, Market Risk. Measures for Identifying and Controlling Risks. Risk Mitigation (Meaning only), Changing scenario of Risk management in banks.

Capital Adequacy in Banks: Meaning, Key aspects of Capital Adequacy management, Tier-I and Tier-II Capital, Importance of Capital Adequacy management in Banks.

Assets-Liability Management (ALM) - --Meaning & Pre requisites for ALM. Non-Performing Assets in Banks (NPA), Reasons for NPAs in Banks and Impact of NPA on Banks performance.

**Module 4: Banking Through Information Technology.**

**12 Hours**

E Business- Electronic Money, Online Banking, RTGS, NEFT, Digital Wallets, Structured Financial Messaging System (SFMS), Clearing House Interbank Payment System (CHIPS), Society for Worldwide Interbank Financial Telecommunications (SWIFT), National Automated Clearing House for Banks (NACH), Cheque Truncation System, Major Networks for data communication, Tele

Banking, Mobile Banking, Home Banking , E Payment Gateway. Impact of Artificial Intelligence on Banking Operations.

**Reference Books:**

1. Chatterjee, Management Techniques of Bank Lending, Himalaya Publishing House, Mumbai.
2. Jeevanandam. C, Gupta. C.B, Malhotra. T.D, Bank Management, Sultan Chand & Sons, New Delhi.
3. Kothari, C.A., Social Banking and Profitability, Book Man Associates, Jaipur.
4. Soni & Aggarwal, Computers and Banking, Sultan Chand & Sons, New Delhi.
5. Dr. P K Srivastava,. Banking: Theory and Practice, Himalaya Publishing House Edition 2024
6. O P Agarwal, Banking and Insurance, 6<sup>th</sup> Revised Edition 2024n, Himalaya Publishing House.
7. K Nirmala Prasad, Banking Theory, Law and Practice. Himalaya Publishing house, 2023 Print.
8. Indian Institute of Banking and Finance, Banking Regulations and Business Laws, New Delhi.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <p align="center"><b>Course Code: BBA 5.5</b><br/> <b>Title of the Course: Legal Framework for Business</b><br/> <b>(Core Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                 |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>03</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>04</b>                    | <b>48</b>                          |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Case discussion, Seminar.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                                    |
| <b>Course Objective:</b> To familiarize the students with the relevant legislations affecting business.                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> <li>1. Comprehend the laws relating to Contracts and its application in business activities.</li> <li>2. Figure out the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.</li> <li>3. Realize the significance of Information technology Act and RTI Act</li> </ol>                                                        |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              | <b>Hours</b>                       |
| <b>Module 1: Introduction to Indian Contract act 1872</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              | <b>12 hours</b>                    |
| <b>Law of contract-</b> Definition, Differences between Agreement and Contract, Essentials of Contract-Types of contract- based on formation, performance, enforceability.<br><b>Offer-</b> Meaning, Types- Essentials of offer ; <b>Acceptance-</b> Meaning, Essentials of Acceptance                                                                                                                                                                                                                                    |                              |                                    |
| <b>Module 2: Consideration, Capacity to contract and Free consent</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>12 hours</b>                    |
| <b>Consideration-</b> Meaning- Rules governing consideration- Stranger to a contract cannot sue and its exceptions - Exceptions to the rule “no consideration no contract”<br><b>Capacity to contract-</b> Minor- effects of minor’s agreement.<br><b>Free consent</b> – Coercion - Undue influence – Fraud – Misrepresentation - Mistake. Differences between Coercion and Undue influence, Differences between Misrepresentation and Fraud.                                                                             |                              |                                    |
| <b>Module 3: Legality of object and Discharge of contract</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              | <b>12 hours</b>                    |
| <b>Legality of Object-</b> Meaning-Unlawful objects; <b>Discharge of Contract</b> – Modes of discharge - Breach of Contract – Remedies for breach of contract – Wagering agreement and contingent contract (Meaning only) Quasi contract – meaning and types.                                                                                                                                                                                                                                                             |                              |                                    |
| <b>Module 4: Negotiable Instruments, IT Act and RTI Act</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              | <b>12 hours</b>                    |
| <b>Negotiable Instruments Act, 1881</b> –meaning, Characteristics of Negotiable Instruments, Bills of Exchange, Promissory Note and Cheque- meaning and differences between Cheque and Bill of Exchange, , Promissory note and Bill of Exchange. Crossing- (meaning and types only).<br><br><b>Information Technology Act,2000</b> - Objectives - Digital signature (meaning only) – Various forms of Cyber Crimes<br><b>Right to Information Act, 2005</b> – Meaning, Benefits of RTI, Procedure for seeking information |                              |                                    |

**Following Case laws are to be specifically dealt with**

1. Balfour V/s Balfour
2. Carlill V/s Carbolic Smoke Ball company
3. Lalman Shukla V/s. Gauridutt
4. Durgaprasad V/s Baldeo
5. Chinnayya V/s Ramayya
6. Mohiribibi V/s. Dharmodas Ghosh
7. Ranganayakamma V/s Alvar Chetty
8. Hadley V/s Baxendale

**Books for Reference:**

1. Anson, Contract Act, 29<sup>th</sup> Edn, Oxford University
2. Autar Singh, Mercantile Law, 11<sup>th</sup> Edn, Eastern Book Company
3. Dr. Umesh Maiya, Commercial Law. Jagdamba Publishing Company, New Delhi
4. Gogna, Commercial Law, 6<sup>th</sup> Edn, S.Chand Publishing
5. N.D. Kapoor, Elements of Mercantile Law, 34<sup>th</sup> Rev Edn, Sultan Chand & Sons
6. S.S.Gulshan, Business Law, 3<sup>rd</sup> Edn, New Age International Pvt. Ltd

**V Semester BBA**  
**Skill Enhancement Course (SEC) – II**  
**5.6: Internship/Organisational Study**

2 Hours per week with 2 credits

The Internship/Organisational Study is designed to provide students with practical exposure to business organisations by integrating classroom learning with real-world industry practices. Students will analyse organisational structure, management practices, digital transformation initiatives, sustainability practices, and emerging technologies in business operations.

The course aims to develop analytical, problem-solving, communication, and professional skills through interaction with industry.

**Course Objectives**

- Understand the organisational structure, business model and operational processes of an organisation.
- Apply management theories and concepts to practical business situations.
- Analyse functional areas such as HR, Marketing, Finance, Operations and Supply Chain.
- Conduct SWOT analysis to identify organisational opportunities and challenges.
- Develop professional communication, teamwork, analytical and report writing skills.

**Learning Outcomes:**

The document developed by students outlines the objectives of an organizational study, including understanding the company's corporate structure, departments, social responsibility, awards, safety measures, vision, mission, SWOT analysis, and relating theoretical knowledge to organizational activities.

**Guidelines for the course:**

- a) The course report has to be prepared by students after deciding on the organisation/company in consultation with the supervisor
- b) Organisations/ companies for the study should be approved by the supervisor.

**Components of the Report**

Chapter 1: Introduction

- Background
- Objectives
- Scope
- Research Methodology

Chapter 2: Industry Profile

- Industry Overview
- Market Trends
- Emerging Technologies
- Industry Challenges

### Chapter 3: Company Profile

- History
- Vision & Mission
- Products & Services
- Business Model
- Awards & Achievements

### Chapter 4: Functional Analysis

Study of:

- Human Resource Management
- Marketing
- Finance
- Operations
- Supply Chain

### Chapter 5: SWOT Analysis

### Chapter 6: Findings & Suggestions

### Chapter 7: Conclusion

### **Practical Activities**

Students may undertake:

- Company Visit
- Internship
- Interview with Managers
- Competitor Analysis
- Identify & suggest Digital Marketing tool for business improvement.

The report shall be prepared in printed and soft copy as prescribed by the supervisor. The report shall be of minimum 25 pages (excluding cover page, certificate, declaration & annexures). The report shall be attached with a certificate obtained from the concerned company indicating the physical presence/ attendance of the student for the said purpose.

Font: Times New Roman (12 pt)

Heading: Bold (14 pt)

### **Workload:**

- a) The workload is 2 hours per week per teacher for the entire semester.
- c) One project batch shall consist of a maximum of 4 students
- d) One supervisor shall guide up to 10 batches per semester

### **Guidelines for the conduct of practical knowledge/skill course**

1. The compulsory (practical knowledge/skill) course shall not have regular class room teaching and written examination.
2. Report submitted by the candidate shall be assessed/ evaluated by two examiners of the concerned subject. In case internal examiners are not available the external examiners may be preferred.
3. Out of 50 marks allotted for the compulsory (practical knowledge/skill) course, 10 Marks (to be considered as C1) and 40 marks (to be considered as C2).
4. The scheme of valuation is as follows;

| For Internship/Project/ Field study |                                                                                                                                                                                                                                 |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| b) Internal Assessment:             | <b>10 Marks</b><br>Basis for Internal Assessment Continuous Evaluation:10 Marks                                                                                                                                                 |
| b)Evaluation of Report:             | <b>41 Marks</b><br>1. Work carried out:20 Marks<br>2. Preparation of Report:10 Marks<br>3. Presentation and Viva-Voce:10 Marks<br>Each student will be required to present the report to the evaluators. Viva-voce is mandatory |

5. Individual Teacher shall upload the marks (Both C1 and C2) to UUCMS with his/her UUCMS Number.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|
| <b>Course Code: BBA 6.1</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                            |
| <b>Course Title: BUSINESSTAXATION-II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                            |
| Course Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No of Hours per Week | Total No of Teaching Hours |
| <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>05</b>            | <b>60</b>                  |
| Semester End Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CE                   | Total Marks                |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>20</b>            | <b>100</b>                 |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussions, Seminar, Case Studies                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                            |
| <b>Course Outcomes:</b> On successful completion Students will be able to <ul style="list-style-type: none"> <li>a. Understand the calculation of Total income and tax liability of individuals</li> <li>b. Understand the framework and definitions of GST, including CGST, SGST, IGST.</li> <li>c. Understand the concepts of supply and apply this knowledge to calculate the value of supply and determine GST liability.</li> <li>d. Understand registration under GST and procedure for registration</li> </ul> |                      |                            |
| <b>MODULE 1- Income from Other Sources</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                      | <b>12 hours</b>            |
| <b>Meaning,</b> Specific Income Sec.56 (2). Kinds of Securities – Less Tax securities, Taxable Government Securities, Tax-Free Government Securities, Tax Free Commercial Securities. Interest on Securities and other incomes, Grossing up of Interest. Deductions u/s 57.                                                                                                                                                                                                                                           |                      |                            |
| <b>Problems</b> on Computation of Income from other Source (excluding calculation of collection charges on net interest realized).                                                                                                                                                                                                                                                                                                                                                                                    |                      |                            |
| <b>MODULE2–Set off and carry forward of losses</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                      | <b>12hours</b>             |
| <b>Meaning, Provisions</b> relating to set off of losses,                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                      |                            |
| Provisions relating to carry forward and set off of losses – Problems on setoff and carry forward of losses.                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                            |
| <b>Clubbing of Income–</b> Meaning only                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |                            |
| <b>Deduction u/s 80 (Individuals only) –</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                            |
| 80C,80CCC,80CCD,80 D ,80DD,80DDB,80E,80EE,                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                      |                            |
| 80EEA,80EEB,80G,80GGA,80GGC,80QQB,80RRB,80TTA,80TTB,80U                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      |                            |
| <b>MODULE3–Assessment of Individuals</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      | <b>10hours</b>             |
| <b>Computation of Total Income</b> (considering provisions of agricultural income) and Tax liability (below 60, senior and super senior) under the old tax regime and new tax regime                                                                                                                                                                                                                                                                                                                                  |                      |                            |
| <b>Advance Tax –</b> Meaning, Installment of advance tax and due dates (Section 211) (Theory only)                                                                                                                                                                                                                                                                                                                                                                                                                    |                      |                            |
| <b>TCS&amp;TDS–</b> Meaning, Form for quarterly, TDS returns and due date of filing of TDS (Theory only)                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                            |
| <b>MODULE 4 - Introduction to Indirect Tax</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      | <b>14 hours</b>            |

Meaning, Objectives, features, advantages and disadvantages of

**GST GST Council** –Meaning and functions.

**Structure of GST (Dual model)**-CGST, SGST, IGST-Meaning and features;

**Important definitions**-Goods, Services, Capital goods, E-commerce, Principal place of business, casual taxable persons, Agent, Principal, Input tax credit and Reverse charge

**Supply of goods and services** – Meaning and scope of supply U/S 7 of CGST Act- Types of supply-mixed and composite supply-value of supply of goods and services-problems

**Procedure and incidence of Tax -Charges of GST** – Levy and incidence of GST, Value of Tax events. **Computation** of aggregate turnover, taxable turnover and tax liability of goods and services including RCM. **Valuation and valuation rules**–Transaction value–Inclusions and Exclusions.Computation of transaction value

MODULE 5 - Registration under GST      12 hours

Registration – Persons liable for registration, compulsory registration in certain cases, persons not liable for registration, procedure for registration.

Composition levy – Conditions and restrictions for composition levy – Benefits of composition levy – Rates – Persons not eligible for composition levy – Computation of composition levy – Computation of turnover for the purpose of registration.

Input Tax Credit Meaning; Eligibility and condition for taking input tax credit, computation of utilization of ITC. (simple problems on Order of utilization of ITC only).

Books for Reference:

1. V Rajesh Kumar and Mahadev, “Indirect Taxes”, McGraw Hill Education
2. Datey, VS, “Indirect Taxes”, Taxman Publications.
3. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
4. Chaudhary, Dalmia, Girdharwal, “GST–A Practical Approach”, Taxmann Publications.
5. Garg, Kamal, “Understanding GST”, Bharat Publications.
6. Hiregange, Jainand Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.
7. C.A.Practical Manuals
8. www.gstindia
9. <http://cbec.gov.in/>
10. Income Tax Law and Practice, Dr. H. C. Mehrotra and Dr. S. P. Goyal, Sahithya Bhavan Publication.

11. Income tax law and practice by Dr. Ravi M.N, Dr Sumana Shetty N, Dr. Bhanu Prakash B.E

Note: Latest edition of the Reference Books may be used.

**Course Code: BBA 6.2****Name of the course: ENTREPRENEURSHIP AND BUSINESS OPPORTUNITIES**

| Course Credits | No. of Hours Per week | Total No. of Teaching Hours |
|----------------|-----------------------|-----------------------------|
| 5 Credits      | 5 Hours               | 60 Hours                    |
| SEE            | CIE                   | Total Marks                 |
| 80             | 20                    | 100                         |

**Pedagogy:** Classroom Lecture, Tutorials, Case Studies, Group Discussion, Seminar and Field Study  
**Objectives:**

1. To enhance economic growth and job creation
2. To foster Innovation and Competitiveness
3. To Boost Empowerment and self-Reliance
4. To Balance Regional Development

**Course Outcome:**

1. Identifying Opportunities and assessing Feasibility
2. Developing Business Plans
3. Entrepreneurial Mind-set
4. Understanding the entrepreneurial Ecosystem
5. Practical application and project Development

**Module 1: Introduction to Entrepreneurship: 12 Hrs**

Concept of Entrepreneurship and Entrepreneur – Definition – Process of entrepreneurship – Theories of Entrepreneurship - Characteristics of successful entrepreneurs – Functions of an Entrepreneur - Family Entrepreneur Growth of Entrepreneurship in India - Entrepreneur and Entrepreneurship in economic development – Entrepreneurship Development Programmes (EDPs). Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.

**Module 2: The Business Plan and Start-ups: 12 Hrs**

Nature and Scope of Business plan, Writing Business Plan, Evaluating Business plans, Using and implementing business plans. Marketing plan, financial plan and the organizational plan. Launching formalities. Start-up -Meaning and definition of start-ups; role of start-ups in the growth of economy; entrepreneurship v/s start-up; principles of start-ups –life cycle -stages of start-ups – seed stage, early stage, growth stage, expansion stage, etc.; Central Government Schemes and Policies- Start-up India Scheme– objectives, benefits, eligibility and registration; concepts of angel investors, incubators, mentoring and crowd funding

**Module 3: Entrepreneurship Development Programmes (EDPs): 12 Hrs**

Meaning, objectives and importance; Central and State Government Programmes; role of NGOs; Government institutions/schemes promoting entrepreneurship: MSME – Meaning, Significance of MSME, Grameen banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc. Case study.

**Module 4: Women and Rural Entrepreneurship: 12 Hrs**

Growth and Challenges to Woman Entrepreneurs, Achievements of Woman Entrepreneurs, Role Models of Woman Entrepreneurs. NGO and Rural Entrepreneurship- need for rural Entrepreneurship Problems of rural Entrepreneurship. Case study.

## **Module 5: Project Management**

**12**

### **Hrs**

Meaning of Project Management – Importance of Project Management. The Project Life Cycle - Phases of Project Management Life Cycle - Project Management Processes - Role of Project Manager (PM). Generation and sources of new project ideas, Project Identification Process- Pre-Feasibility

Study - Market, Financial and Technical Feasibility - Project break - even point - Project Planning Process.

### **Books for Reference:**

2. P. C. Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.
3. S. V. S. Sharma: Developing Entrepreneurship - Issues and Problems.
4. Hold Davis H - Entrepreneurship - Prentice Hall of India.
5. Harvard Business Review on Entrepreneurship – Harvard Business School Press.
6. R V Badi and N V Badi - Entrepreneurship, Recent Edition -Vrinda Publications (P) Ltd.
7. S.S .Khanka - Entrepreneurship Development - S. Chand and Company Ltd
8. K. Nagrajan, Project Management, New Age International Publishers.
9. R. Paneerselvam, P. Senthil Kumar, Project Management, PHI.

**Course Code: BBA 6.3**

**Name of the course: Cost and Management Accounting- II**

|                                           |                                   |                                      |
|-------------------------------------------|-----------------------------------|--------------------------------------|
| <b>Course Credit : 5</b>                  | <b>Number of hours per week:5</b> | <b>Total No of Teaching hours:60</b> |
| <b>Semester end examination: 80 marks</b> | <b>C I E: 20 Marks</b>            | <b>Total Marks: 100</b>              |

Pedagogy: Class room lecture, Tutorial and seminar

**Objective:**

To familiarize the student with the cost & management accounting methods and techniques used in practice.

**Course Outcome:** On successful completion of the course, the student will be able to

- a) Understand the different methods of costing
- b) Understand the techniques used in practice.

**Module I: Methods of costing**

**12 hours**

Methods of costing: Job, Batch and Operating (Transport operation only) Costing.

**Module II: Contract Costing**

**12 hours**

Preparation contract account, Work in progress Account, treatment of Normal, Profit and loss account, calculation of closing value of assets and preparation of balance sheet Process Costing- Treatment of Normal loss, abnormal loss & Abnormal gain-joint product, by product (other than inter-process transfer).

**Module III: Budgets and Budgetary control**

**12 hours**

Meaning, objectives, functional budgets-Fixed and flexible budgets, Problems on Flexible Budget. Zero-base budgeting (meaning only).

**Module IV: Standard Costing**

**12 hours**

Meaning, definition, advantages and disadvantages-Analysis of variances – Material, Labour and overhead variances-Simple problems on material variances (cost, price and usage) and labour variances (cost, rate and efficiency).

**Module V: Reconciliation of Financial Accounting**

**12 hours**

Reconciliation of Financial Accounting and Cost Accounting Profit/Losses – Preparation of Cost Sheet, Trading and Profit and loss account and Preparation of Reconciliation statement

**Total Hours: 60**

**Books for Reference:**

1. Agarwal, Principles Of Cost Accounting, 17<sup>th</sup> Edn, Kalyani Publishers
2. Babathosh Banerjee, Principles Of Cost Accountancy, 7<sup>th</sup> Edn, Sage Publication
3. Bhar B.K., Principles Of Cost Accountancy, Latest Edn, Academics Publishers

4. Charles T.Horngren, Cost Accounting- 15<sup>th</sup> Edn, Prentice Hall Of India Pvt. Ltd
5. Dr.Umesh Maiya, A Textbook Of Cost Accounting, 2<sup>nd</sup> Edn, Kitab Mahal
6. Jain And Narang, Principles Of Cost Accountancy, Latest Edn, Kalyani Pubhshar
7. Jawaharlal, Principles Of Cost Accounting, Latest Edn, Tata Mcgraw Hill
8. Prasad N.K., Principles And Practice Of Cost Accounting, Latest Edn, Syndicate Pvt. Ltd.
9. Ratnam, Cost And Management Accounting, 3<sup>rd</sup> Edn, Himalaya Publishing House
10. S.P.Iyengar, Principles Of Cost Accounting, Latest Edn, Sultan Chand & Sons

**Course Code: BBA 6.4**  
**Title of the Course: EVENT MANAGEMENT AND PUBLIC RELATIONS**  
(Core Course)

| Course Credits | No. of Hours per week | Total no. of Teaching Hours |
|----------------|-----------------------|-----------------------------|
| 03             | 04                    | 48 Hours                    |
| SEE            | CIE                   | Total Marks                 |
| 80             | 20                    | 100                         |

**Pedagogy:** Classroom Lecturers, Group Discussions, Seminars, Case Studies and Field work etc.

**Objectives:** The basic objectives of this course are,

1. To promote a theoretical insight of both Event Management and Public Relations.
2. To develop organizational skills to plan, coordinate and execute events.
3. To think creatively and develop innovative event concepts
4. To build media relation skills and maintain positive reputation.

**Course Outcomes:** On successful completion of the course, the students will gain ability to,

1. Define concept, nature and practices of event management, which are most relevant in the field of event management.
2. Understand the process of conducting events, Planning and Budgeting of the events.
3. Understand various fundamentals of successful event management, with an introduction to core public relations disciplines and practical skills.
4. Analyse case studies of successful corporate events, identifying its key factors.

### **SYLLABUS**

**Module 1: Introduction to Event Management:**

**12 hrs**

Definition of Event, Basic features of Events, Types of Events, Meaning and definition of Event Management, Scope and Need for Event Management, Areas Covered, SWOT analysis in Event Management, Management of work force, formation of event management team, establishing policies and procedures of an event, factors affecting success of Event Management, Procedure to be followed in conducting an event, Event Technology, Recent Trends in Event Management.

**Module 2: Event Management Procedure:**

**12 hrs**

Meaning, General principles for holding an event, Different Authority permissions, Utilities Required-Fire Brigade, Ambulance, First aid, Catering, Electricity, Water, Waste Management, Event Budget Plan, Preparing a Planning Schedule, Assigning responsibilities, communication with subordinates, checklist of the Event, Computer Aided Event Management, Roles and responsibilities of Event Manager for different events, Event sponsor, types of event sponsors, importance of sponsorship for event organizer, Challenges faced by Event manager.

**Module 3: Public Relations**

**12 hrs**

Introduction to PR – Concept, Nature, objectives, Importance, Steps, Limitations, Public Relations as a Profession - Overview, role and responsibilities of PRO, Ethics And Challenges Of Public Relations. Media – Types of Media, Media relations, Media Management, PR strategy and planning – identifying right PR strategy, Brain Storming sessions, Event organization, Writing for PR.

**Module 4: Corporate Events**

**12 hrs**

Meaning, Planning corporate event, Job Responsibilities of corporate event organizer, arrangements, budgeting, Understanding Customer Flow, safety of Guests and Participants, Creating Blue Print, Designing Plan, Celebrity management in corporate events, need of entertainment in corporate events.

**Books for reference:**

- ✓ Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh – Har Anand Publications Pvt. Ltd.
- ✓ Event Management by Swarup K. Goyal - Adhyayan Publisher
- ✓ Event Management & Public Relations by Savita Mohan - Enkay Publishing House.
- ✓ Planning & Managing a Corporate Event. by Karen Lindsey - by Karen Lindsey
- ✓ Public Relations Theory-Book by Carl H. Botan, Vincent Hazleton Jr.; Lawrence Erlbaum Associates,
- ✓ Media Writing: Print, Broadcast, and Public Relations-Book by W. Richard Whitaker, Janet E. Ramsey, Ronald D. Smith; Lawrence Erlbaum
- ✓ Public Relations Writing and Media Techniques: Book by Dennis L. Wilcox published by Allyn & Bacon/Pearson Education 2008
- ✓ Chabra (SS) & Ahuja(BN), Public Relations and Advertising, Surjeet Publications.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| <p align="center"><b>Course Code: BBA 6.5</b><br/> <b>Title of the Course: INDIAN CORPORATE LAW</b><br/> <b>(Core Course)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                                    |
| <b>Course Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>03</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>04</b>                    | <b>48</b>                          |
| <b>SEE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>CIE</b>                   | <b>Total Marks</b>                 |
| <b>80</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>20</b>                    | <b>100</b>                         |
| <b>Pedagogy:</b> Classroom Lectures, Tutorials, Case discussion, Seminar.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                                    |
| <b>Course Objectives:</b> To give an insight into the main provisions of the Companies Act relating to the formation, running and closure of the Joint Stock Companies.                                                                                                                                                                                                                                                                                                                                                                      |                              |                                    |
| <b>Course Outcomes:</b> On successful completion of the course, the Students will able to: <ul style="list-style-type: none"> <li>a) Explain the concepts of Company, types of companies and features</li> <li>b) Describe the process of formation of a company and important documents like MoA and AoA</li> <li>c) Explain about Share capital, structure and different types of shares and allotment.</li> <li>d) Describe company management, structure and about types of meetings.</li> </ul>                                         |                              |                                    |
| <b>Syllabus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              | <b>Hours</b>                       |
| <b>Module 1: Introduction to Company</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                              | <b>12 hours</b>                    |
| <b>An Introduction to Company:</b> Meaning Features, Lifting the corporate veil- under Judicial discretion and statutory provisions, kinds or types of companies. Special privileges or advantages of a Private Company, when does a private Company become a Public Company?                                                                                                                                                                                                                                                                |                              |                                    |
| <b>Module 2: Formation of a company and Prospectus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              | <b>12 hours</b>                    |
| <b>Formation of a Company:</b> Steps, Promoter, Legal Position of a promoter, Duties, Rights, and Liabilities of Promoter, Effects of pre-incorporation contracts, Memorandum of Association, Clauses of Memorandum of Association Doctrine of Ultra vires, Articles of Association, Doctrine of constructive notice, Doctrine of Indoor Management, <b>Prospectus-</b> provisions of the Companies Act with regard to issue of prospectus ,Contents, Types, Golden Rule for framing prospectus, Consequences of Misstatement in prospectus. |                              |                                    |
| <b>Module 3: Share capital, shares and Membership</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              | <b>12 hours</b>                    |
| <b>Share Capital and Shares:</b> Types of share capital and shares, Sweat Equity shares, Provisions regarding allotment of shares, irregular allotment. Rights shares, Bonus shares, Meaning of underwriting of securities and listing of securities, Blank transfer and Forged transfer.<br><b>Membership:</b> Meaning, Modes of acquiring membership, who can be members, Termination of membership. Register of Members                                                                                                                   |                              |                                    |
| <b>Module 4: Company management and Meetings</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              | <b>12 hours</b>                    |
| <b>Company Management:</b> Company Secretary -Qualification and Duties only. Directors- Qualification and Disqualification, Appointment and Removal, Duties and Liabilities<br><b>Company Meetings:</b> Essentials, Types, Resolutions Types, <b>Winding Up-</b> Liquidation of company, Modes of winding up of a company (Meaning only).                                                                                                                                                                                                    |                              |                                    |

**Following Case laws are to be specifically dealt with:**

1. Solomon V/s Solomon and Company Limited
2. Continental Tyre and Rubber Company V/s Daimler Co. Ltd.
3. Dinshaw Maneekjee Petit V/s Income Tax Officer
4. Guzdar V/s CIT Bombay
5. Gilford Motor Company V/s Horne
6. Jones V/s Lipman
7. Kotla Venkatswamy V/s Ram Murthy.
8. S. Royal British Bank V/s Turquand

**Books for Reference:**

1. Avtar Singh, Company Law, 16<sup>th</sup> Edn, Eastern Book Company
2. N.D. Kapoor, Company Law, 30<sup>th</sup> Edn, Sultan Chand
3. P.P.S. Gogna, Company Law, 12<sup>th</sup> Edn, S. Chand Publishing

**VI Semester BBA**  
**Skill Enhancement Course (SEC) – III**  
**6.6 Project Work**

2 Hours per week with 2 credits

**Course Objective:** To understand the general functioning of a selected business organization as well as the application of research methodology.

**Course outcomes:** Students will be able

1. To understand the structure of business organization.
2. To examine the functions and responsibilities of different departments.
3. To gain practical exposure to undertake projects with research orientation.

**Methodology:** Every student has to take up Project work in the field of business administration and allied subjects during their sixth semester. This shall be done under the supervision of a faculty member of the Department. The students must submit the Certificate for completion of Project work issued by the organization to the college. At the end of the course, students have to submit a report not less than 60 pages. The report contains profile of the organization, objective and methodology of research, data analysis and interpretation, conclusion and a write up on the learning outcome from project work carried out by them.

**Standard Format for Report**

**Preliminary Pages**

Title Page

Certificate from College

Certificate from Organization if required [Original]

Declaration by Student

Acknowledgement

Table of Contents

List of Tables & Charts

**Chapter 1: Introduction - 5-6 pages**

Introduction to the study

Industry profile

Theoretical background of the topic

**Chapter 2: Profile of the Organization - 10-12 pages**

History, Vision, Mission

Ownership pattern, Board of Directors

Organizational Structure - include chart

Products / Services offered

Competitors, SWOT Analysis

Future growth prospects

**Chapter 3: Research Design - 6-8 pages**

Title of the study

Statement of the Problem - Why you chose this topic

Objectives of the study - 4 to 5 clear objectives

Scope of the study

Research Methodology:

Research Type [Descriptive / Analytical]

Data Sources - Primary & Secondary

Sampling method, Sample size, Sampling area

Tools for data collection - Questionnaire / Interview

Tools for analysis - Percentage, Average, Charts, etc.

Limitations of the study

**Chapter 4: Data Analysis and Interpretation - 20-25 pages**

For each question in questionnaire, put one Table + One Graph + Interpretation

Use simple tools - Pie chart, Bar graph etc.

**Chapter 5: Findings, Suggestions & Conclusion - 5-6 pages**

Findings - Based on analysis

Suggestions - Practical, implementable suggestions to the organization

Conclusion

**Chapter 6: Learning Outcome - 2-3 pages**

corporate culture, communication, teamwork

How theory from 6 semesters helped in practical work

Skills you developed

**At the End:**

Bibliography

Annexure - Questionnaire, supporting documents

Font: Times New Roman (12 pt)

Heading: Bold (14 pt)

### **Work Load:**

- a) 02 hours per week shall be allotted to the faculty members individually for guiding the students for Project work pertaining to field work and preparation of report.
- b) A teacher will supervise maximum number of 40 students per semester.
- c) One project batch shall consist maximum of 4 students

### **Guidelines for the conduct of skill course**

**(Mangalore University Circular No.: MU/ACC/CR37/2023-24/A2 dated 17.01.2026)**

1. The compulsory course prescribed in the fourth, fifth, sixth semester will be related to three core courses in a programme and shall be offered one each in a semester. Principals of the Colleges will facilitate for the said course as prescribed in a programme.
2. The compulsory course shall not have regular class room teaching and written examination.
3. The work load is 2hrs/week.
4. Report submitted by the candidate shall be assessed/ evaluated by two examiners of the concerned subject. In case internal examiners are not available the external examiners may be preferred.

5. Out of 50 marks allotted for the compulsory course, 10 Marks (to be considered as C1) and 40 marks (to be considered as C2).

6. The scheme of valuation is as follows;

| For Internship/Project/ Field study |                                                                                                                                |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| c) Internal Assessment:             | <b>10 Marks</b><br>Basis for Internal Assessment Continuous Evaluation:10 Marks                                                |
| b)Evaluation of Report:             | <b>42 Marks</b><br>1. Work carried out:20 Marks<br>2. Preparation of Report:10 Marks<br>3. Presentation and Viva-Voce:10 Marks |

7. Individual Teacher shall upload the marks (Both C1 and C2) to UUCMS with his/her UUCMS Number.