



**BANGALORE UNIVERSITY**

**Jnanabharathi Campus, Bangalore University, Bengaluru - 560056**  
**[www.bangaloreuniversity.ac.in](http://www.bangaloreuniversity.ac.in)**

**(According to NEP – 2020 Regulations)**  
**SYLLABUS & REGULATIONS**

**OF**

**Bachelor of Business Administration**  
**(BBA)**

**III & IV Semester**

**2021-22 Onwards**

**DEPARTMENT OF COMMERCE**

**Jnanabharathi Campus, Bangalore University, Bengaluru - 560056**  
**[www.bangaloreuniversity.ac.in](http://www.bangaloreuniversity.ac.in)**

### SEMESTER III

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	BBA.3.1	Elements of Cost Accounting	DSC	3+0+2	60	40	100	4
4	BBA.3.2	Organisational Behaviour	DSC	4+0+0	60	40	100	4
5	BBA.3.3	Business Statistics	DSC	3+0+2	60	40	100	4
6	BBA.3.4	Artificial Intelligence	SEC	2+0+0	30	20	50	2
7	BBA.3.5	Sports	SEC-SB	0+0+2	-	25	25	1
8	BBA.3.5	NCC/NSS/others (if any)	SEC-VB	0+0+2	-	25	25	1
9	BBA.3.6.1 BBA.3.6.2	Rural Marketing OR Social Media Marketing	OEC	3+0+0	60	40	100	3
<b>Sub –Total (D)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**SEMESTER IV**

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	BBA.4.1	Management Accounting	DSC	3+0+2	60	40	100	4
4	BBA.4.2.1 BBA.4.2.2	Business Analytics OR Indian Financial System	DSC	4+0+0	60	40	100	4
5	BBA.4.3	Financial Management	DSC	3+0+2	60	40	100	4
6	BBA.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
7	BBA.4.5	Sports	SEC-SB	0+0+2	-	25	25	1
8	BBA.4.6	NCC/NSS/others (if any)	SEC-VB	0+0+2	-	25	25	1
9	BBA.4.7.1 BBA.4.7.2	Business Leadership Skills OR Personal Wealth Management	OEC	3+0+0	60	40	100	3
<b>Sub –Total (D)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**Notes:**

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

## **Acronyms Expanded**

- **AECC** : **Ability Enhancement Compulsory Course**
- **DSC ©** : **Discipline Specific Core (Course)**
- **SEC-SB/VB** : **Skill Enhancement Course-Skill Based/Value Based**
- **OEC** : **Open Elective Course**
- **DSE** : **Discipline Specific Elective**
- **SEE** : **Semester End Examination**
- **CIE** : **Continuous Internal Evaluation**
- **L+T+P** : **Lecture+ Tutorial+ Practical(s)**

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

**Name of the Programme:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 3.1

**Name of the Course:** Elements of Cost Accounting

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+0+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"><li>• Understand concepts of cost accounting &amp; Methods of Costing.</li><li>• Outline the Procedure and documentations involved in procurement of materials &amp; compute the valuation of Inventory.</li><li>• Make use of payroll procedures &amp; compute idle and over time. Discuss the methods of allocation, apportionment &amp; absorption of overheads.</li><li>• Prepare cost sheet &amp; discuss cost allocation under ABC.</li></ul>		
<b>Syllabus</b>		
<b>Module No. 1: INTRODUCTION TO COST ACCOUNTING (8Hrs)</b>		
Introduction, Meaning and Definitions of Cost, Costing and Cost Accounting. Need and Objectives of Cost Accounting. Distinctions between Financial Accounting and Cost Accounting. Advantages and Limitations of Cost Accounting. Classification of Cost – Material Cost, Labour Cost and Overheads. Important terminologies – Cost Unit, Cost Centre, Direct Cost, Indirect Cost, Prime Cost, Production Cost, Administration Cost, Selling and Distribution Cost, Fixed Cost, Variable Cost, Semi-variable Cost, Period Cost, Product Cost, Explicit Cost, Implicit Cost, Historical Cost, Current Cost, Future or Pre-determined Cost, Opportunity Cost. Installation of Cost Accounting System – Features of good cost accounting system, precautions for installing effective cost accounting system, challenges in installing effective cost accounting system.		
<b>Module No :2 COST SHEET, TENDERS &amp; QUOTATIONS (14 Hrs)</b>		
Introduction, Meaning, Objectives and Contents of Cost Sheet – Problems on preparation of Cost Sheet. Meaning of Tender & Quotation. Bases for preparation of Tenders & Quotations – Problems on preparation of Statement of Tender & Quotations, E-Tenders (Concept only)		

**Module No :3 MATERIAL COSTING (10 Hrs)**

Introduction, Meaning of Material Cost, Types of Materials - Direct Materials, Indirect Materials. Material Cost Control - Meaning, Objectives and Benefits. Scope of Material Cost Control – Procurement, Storage and Management of Issues. Make or Buy Decision, Purchase Process, Vendor Selection, Economic Order Quantity. Problems on EOQ. Documents – Bill of Materials, Material Requisition Note, Purchase Requisition, Purchase Order, Goods Received Note, Bin Cards, Stores Ledger, Material Return Note, Material Outward Return Note. Methods of Stores or Inventory Control – ABC Method, VED Method and FSN Method. Determination of Stock Levels – Re-order Level, Minimum Level, Maximum Level, Average Level and Danger Level. Duties and Responsibilities of Stores Manager. Pricing of Material Issues – Specific Price Method, First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Highest-In-First-Out Method (HIFO), Simple Average Method, Weighted Average Method, Base Stock Method, Replacement Cost Method, Realizable Price Method, Standard Price Method, Inflated Price Method. Problems under First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Simple Average Method and Weighted Average Method.

**Module No :4 LABOUR COSTING (12 Hrs)**

Introduction, Meaning of Labour Cost, Types of Labour – Direct Labour, Indirect Labour. Labour Cost Control – Meaning, Objectives and Benefits. Scope of Labour Cost Control – Departments involved, Time Analysis or Work Study, Time Keeping and Time Booking, Payroll Procedure, Idle Time, Over Time, Labour Turnover, Wage and Incentive Systems – Simple Time Rate System, Straight Piece Rate System, Taylor’s Differential Piece Rate System, Merrick’s Differential Piece Rate System, Halsey System and Rowan System. Job Evaluation and Merit Rating, Labour Productivity. Problems on calculation of Labour Cost, Overtime Wages and Wage and Incentive Systems.

**Module No :5 OVERHEAD COSTING (12Hrs)**

Introduction, Meaning of Overhead, Classification of Overhead – Factory Overhead, Administrative Overhead, Selling Overhead, Distribution Overhead, Research and Development Overhead. Accounting and Control of Overheads. Cost Allocation and Cost Apportionment. Methods of Cost Re-apportionment – Direct Method, Step-ladder Method, Repeated Distribution Method, Simultaneous Equation Method. Problems on Apportionment of production overheads and problems on Re-apportionment of production overheads under Direct Method and Simultaneous Method.

**Skill Developments Activities:**

- Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.

- Draw the format of five documents used for material accounting 3.  
Prepare dummy Payroll with imaginary figures.
  - Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
  - Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
- Any other activities, which are relevant to the course.

### **Reference Books**

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
- Jawahar Lal, Cost Accounting., McGraw Hill Education
- Madegowda J, Cost Accounting, HPH.
- Rajiv Goel, Cost Accounting, International Book House
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
- Arora, M.N. Cost Accounting – Principles and Practice , Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
- 8. Iyengar, S.P. C Mariyappa B Cost Accounting, HPH

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

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

**Course Code:** BBA 3.2

**Name of the Course:** Organisational Behaviour

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4+0+0 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Tutorials, Role Plays and Case study method.		
<b>Course Outcomes: On successful completion of the course, the Students will:</b> <ul style="list-style-type: none"><li>● Understand the role of OB in business organization.</li><li>● Understanding the Behaviour of Individual</li><li>● Understand the group behaviour and Team dynamics</li><li>● Learn various motivation and leadership theories</li><li>● understand the process of organizational development</li></ul>		
<b>Syllabus</b>		
<b>Module No. 1: INTRODUCTION TO ORGANIZATION BEHAVIOUR (10 Hrs)</b> Meaning, Definition, Importance, Nature, Scope of OB, Conceptual Models of OB, factors affectin		
<b>Module No.2: INDIVIDUAL BEHAVIOUR (12 Hrs)</b> Individual Behaviour- Meaning, factors affecting individual behavior, reasons for understa individual behavior. Personality- Types, Determinants and Traits of Personality, Theories. Learning – Types of Learners, The Learning Process Attitude – Characteristics, Components, Formation of Attitude. Perception- Importance, Factors influencing perception, Interpersonal Perception, Impro Management		
<b>Module No. 3: GROUP AND TEAM DYNAMICS (12 Hrs)</b> Group Dynamics- Meaning, Types of Group, functions of groups, Stages of Group development, stra for improving group dynamics, Determinants of Group Behaviour Team Dynamics - Meaning, Types of Teams, Team Building, Effective Team Management, Sta Professional Interpersonal Relations, Difference between Groups and Teams. Conflict-Meaning, Sources of Conflict, Conflict Resolving Strategies.		
<b>Module No. 4: MOTIVATION AND LEADERSHIP (12 Hrs)</b> Motivation- Nature and Importance of Motivation, Motivation Theories - Maslow’s Need Hier Theory, Hertzberg’s Two Factor Theory, McGregor’s Theory X and Theory Y Leadership – Nature and Importance, Qualities of Good Leaders, Types, Theories of Leaders (Contemporary leadership)		



**Module No. 5: DYNAMICS OF ORGANIZATIONAL BEHAVIOURS (10 Hrs)**

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

**Skill Development Activities**

- Prepare a Chart showing various OB Models
- Develop e content on factors influencing individual perceptions
- Role play on Team Dynamics
- Visit any two organisation and collect information on various motivational models adopted
- Prepare a chart on the stages of OD

**Text Books:**

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

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

**Name of the Programme:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 3.3

**Name of the Course:** Business Statistics

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+0+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.		
<b>Course outcomes: On successful completion of the course, the students will be able</b>		
<ul style="list-style-type: none"><li>• To understand the basic of statistical data collection and classification</li><li>• To Present the data through table and diagrams</li><li>• To Analyse the data using the various averages and dispersion</li><li>• To Interpret the data using correlation and regressions</li><li>• To understand changes in data over a period of time through construction of index number</li></ul>		
<b>Syllabus</b>		
<b>Module No.1: INTRODUCTION TO STATISTICS ( 8 Hrs)</b> Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Primary Data, Secondary Data, Population, Census Survey, Sample Survey, Sampling, Parameter, Unit, Variable Quantitative Variable, Qualitative Variable, Dependent Variable Independent Variable, Series. - Individual, discrete and continuous- Classification of data Types. Requisites of Good Classification of Data. Frequency, Class Interval, Tally Bar Frequency Distribution Formation (simple illustrations).		
<b>Module No.2: TABULATION AND PRESENTATION OF DATA (10 Hrs)</b> Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table, Two-way Table. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two-Dimensional Diagram – Pie Chart, Graphs – Histogram, Frequency Polygon, Ogives, curve–Problems on tabulation.		
<b>Module No.3: MEASURES OF CENTRAL TENDENCY AND DISPERSION (14 Hrs)</b> Meaning, Definition, Features Requisite of ideal average <b>Types</b> - Mathematical and Positional <b>Arithmetic Mean</b> -Simple and weighted Average (Exclude missing frequency) <b>MEDIAN</b> - Positional average, related positional averages graph Location <b>MODE</b> - identification under individual and discrete series by inspection method Grouping table preparation and calculation of mode by using Relationship of mean and median, that is empirical formula. Graphical location of mode. Meaning of Measures of dispersion Standard Deviation- and their Co- efficient of variation problems on direct method only.		
<b>Module No.4: CORRELATION AND REGRESSION ANALYSIS (14 Hrs)</b> Meaning and Types of Correlation Karl Pearson's Coefficient of Correlation. (deviation		

from actual mean only) Spearman's Rank Correlation Coefficient problems including repeated rank assignment.

Meaning of Regression, Regression Lines, finding correlation coefficient using Regression Coefficients Regression Equations and estimating the variable.

**Module No.5: INDEX NUMBER (10 Hrs)**

Meaning and Definitions features classification, Methods of construction index number, - Simple, aggregates, -simple Average of price Relatives method, weighted index method - Fisher Ideal Index Number Test of Adequacy -Unit test, Time reversal test, Factor reversal test and circular test, Consumer Price Index number.

**BUSINESS LAB ACTIVITIES**

- Collect data from 50 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats and Other Expenses and present the same in a Tabular Form.
- Collect data from at least 5 friends about the percentage of marks obtained in SSLC in different subject and present the same in a sub divided Bar Diagram Form or Pie diagram
- Collect the data relating prices of shares of two companies for ten days and ascertain which company share are more variable.
- Collect age statistics of 10 newly married couples and compute correlation coefficient
- Select 10 items of daily- consumed products relate to base year price and quantity and current year price and calculate cost living index.

**BOOK FOR REFERENCE**

1. Statistical Methods S.P Gupta, , Sultan Chand
2. Statistics Dr. B.N. Gupta , Sahitya Bhavan.
3. Beri, G. C Business Statistics-Tata Mc,Graw Hill Ed Pvt. Ltd.
4. Chikodi and Satya Prasad -Quantitative Methods for business

**Name of the Programme:** Bachelor of Business Administration (BBA)

**Course Code:** 3.6.1 Open Elective Course (OEC)

**Name of the Course:** Rural Marketing

<b>Course Credits</b>	<b>No. Of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3+0+0 Hours	42 Hours
<b>Pedagogy :</b>		
<b>Course Outcomes: On successful completion of the course, the Students will able to</b> <ul style="list-style-type: none"><li>• Describe the importance and application of various concepts of rural marketing.</li><li>• Demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behavior.</li><li>• Design a Pricing Strategy that suits the characteristics of rural products and stage in the product life cycle.</li><li>• Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.</li><li>• Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.</li></ul>		
<b>Module No: 1 INTRODUCTION TO RURAL MARKETING (08 Hrs)</b> Meaning of Market and Marketing, Nature and scope of rural marketing, rural vs urban markets, concepts and classification of rural markets, rural marketing environment, rise of rural consumerism.		
<b>Module No: 2 RURAL CONSUMER BEHAVIOUR (06 Hrs)</b> Consumer buying Behaviour in rural markets, factors affecting consumer behavior. Market segmentation – Bases for segmenting rural consumer markets.		
<b>Module No: 3 RURAL PRODUCT AND PRICING STRATEGY (08 Hrs)</b> Rural product, Rural product classification, product life cycle, product life cycle strategies in rural markets, New product Development in rural markets, Branding for rural markets. Pricing for rural markets - Factors and Strategies.		
<b>Module No: 4 RURAL DISTRIBUTION AND COMMUNICATION STRATEGY (20 Hrs)</b> Wholesale and retailing in the rural market, rural mobile traders, rural distribution models – FMCG companies, durable companies, service organizations, emerging distribution models. <b>TRENDS IN RURAL MARKETING</b> Digitizing rural India, online marketing reach in the rural market, recent trends in packing, labelling, grading, transporting, order processing, payment methods, storage and warehousing. Corporate Farming-Meaning only. Include Live cases (ITC E-Choupal, TARAhatt, EID Parry's Indiagriline)		
<b>Skill Development Activities:</b> <ul style="list-style-type: none"><li>• Prepare a product life cycle for a Rural product</li><li>• Select Rural Product and conduct a Consumer Satisfaction Survey</li><li>• Prepare and Advertisement copy for a rural product.</li><li>• Visit an APMC Yard / Mardi's and prepare a report on any one Agri product pricing.</li></ul>		

## **Books for reference**

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

**Name of the Programme:** Bachelor of Business Administration (BBA)

**Course Code:** 3.6.2 Open Elective Course (OEC)

**Name of the Course:** Social Media Marketing

<b>Course Credits</b>	<b>No. Of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3+0+0 Hours	42 Hours
<b>Pedagogy:</b>		
<b>Course Outcomes: On successful completion of the course, the Students will able to</b>		
<ul style="list-style-type: none"><li>• Understand social media marketing goals for successful online campaigns.</li><li>• Analyze the effective social media marketing strategies for various types of industries and businesses.</li><li>• Design social media content and create strategies to optimize the content's reach to the target audience.</li><li>• Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.</li><li>• Design a suitable social media campaign for the business goals.</li></ul>		
<b>Syllabus</b>		
<b>Module No: 1 Social Media Introduction (8 Hrs)</b>		
Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India		
<b>Module No: 2 Facebook -Instagram marketing (10 Hrs)</b>		
Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, Instagram, creating automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.		
<b>Module No: 3 Twitter Marketing (8 Hrs)</b>		
Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter.		
<b>Module No: 4 YouTube marketing (16 Hrs)</b>		
Youtube marketing, creating a youtube channel, posting content, youtube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool – Adding Asset.		
<b>Search Engine Optimization-Recent trends and challenges</b>		
Search Engine Optimisation (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing		
<b>Skill Development Activities</b>		
<ul style="list-style-type: none"><li>• Prepare Facebook Page in your name.</li><li>• Open a YouTube channel.</li><li>• Create a blog and write an article on Climate change.</li><li>• Create a search engine optimization (SEO) dashboard.</li></ul>		

## **Books for reference**

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

**Name of the Programme:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 4.1

**Name of the Course:** Management Accounting

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+0+2 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"><li>• Understand various management systems</li><li>• Analyze and provide recommendations to improve the operations of organizations through the application of Management accounting techniques</li><li>• Evaluate the benefits of different conventional and contemporary Management systems</li><li>• Prepare analyses of various special decisions, using relevant management techniques</li><li>• Apply management accounting and its objectives in facilitating decision making.</li></ul>		
<b>Syllabus</b>		
<b>Module No. 1: INTRODUCTION TO MANAGEMENT ACCOUNTING (06 Hrs)</b> Nature, scope and functions of management accounting, role of management accountant in decision making, management accounting vs financial accounting and cost accounting. Tools and techniques of management accounting. Financial statement analysis – Comparative, Common size and Trend analysis		
<b>Module No. 2: RATIO ANALYSIS (8 Hrs)</b> Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Problems on Ratio Analysis.		
<b>Module No. 3: FUND FLOW ANALYSIS (10 Hrs)</b> Nature of Fund, Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Procedure for preparation of Fund Flow Statement – Statement of Changes in Working Capital – Statement of Funds from Operation – Statement of Sources and Application of Funds.		
<b>Module No. 4: CASH FLOW ANALYSIS (12 Hrs)</b> Nature of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of IND AS-7 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to IND AS-7- (Indirect Method Only)		
<b>Module No. 5: BUDGETING &amp; BUDGETARY CONTROL (10 Hrs)</b> Meaning, Objectives, Nature, Scope and Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Zero base budgeting(theory). Practical problems on Flexible and cash Budget.		



### **Skill Development Activities**

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collect statements of an Organization and Calculate Important Accounting Ratio's
- Draft a report on any crisis in an organization
- Collect the data and prepare Cashflow statement as per IND AS 7

### **Books for reference**

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

**Name of the Programme:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 4.2.1

**Name of the Course:** Business Analytics

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4+0+0 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"><li>• Understand types of analytics and data models</li><li>• Understand the role of data indecision making, sources and types of Data.</li><li>• Ability to analyse data using different data analytic tools and draw inferences.</li><li>• Understand applied statistics for business problems.</li><li>• Demonstrate visualization of data.</li></ul>		
<b>Syllabus</b>		
<b>Module No. 1: Introduction to Business Analytics (12 Hrs)</b> Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.		
<b>Module No. 2: Role of Data in The Organization (10 Hrs)</b> Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.		
<b>Module No :3 Tools Used for Data Analytics (12 Hrs)</b> Introduction to data analytics software – Types of data analytics software – open source and proprietary software. <b>Lab sessions:</b> R, JAMOVI, GRET, Python: Installation of software –Installation of packages / library - Importing of data – Saving of data – Run descriptive Statistics – Interpret result – plotting of charts – inferences of chart. (Using all the four specified softwares).		
<b>Module No. 4 Database Orientation (12 Hrs)</b> Database definition, types of structures, DBMs, RDBMS, Relational Database Language , Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query . Language – Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCL Commands – Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra.		
<b>Module No. 5: Data Visualization Using Tableau (Public Version) (10 Hrs)</b> Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)		

### **Skill Developments Activities:**

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

### **Text Books:**

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

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

**Name of the Programme:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 4.2.2

**Name of the Course:** Indian Financial System

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4+0+0 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures and Tutorials		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ul style="list-style-type: none"><li>• Understand the financial system, Institutions, financial markets and services.</li><li>• Analyse the concepts relevant to Indian financial market and relevance.</li><li>• understand concept of financial services, types and functions.</li><li>• Understand the types of financial Instruments.</li><li>• Demonstrate an understanding the functioning of stock markets.</li></ul>		
<b>Syllabus</b>		
<b>Module No. 1: OVERVIEW OF FINANCIAL SYSTEM (8 Hrs)</b> Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.		
<b>Module No.2: FINANCIAL INSTITUTIONS (16 Hrs)</b> Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.		
<b>Module No. 3: FINANCIAL SERVICES (12 Hrs)</b> Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.		
<b>Module No.4: FINANCIAL MARKETS AND INSTRUMENTS (10 Hrs)</b> Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.		
<b>Module No.5: STOCK MARKETS (10 Hrs)</b> Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.		
<b>SKILL DEVELOPMENT ACTIVITIES</b> <ul style="list-style-type: none"><li>• Visit any financial institution and prepare a report regarding its structure, functions and performance.</li><li>• Analyze the ratings given by any credit rating agency, for at least 5 companies.</li><li>• Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.</li><li>• Identify a company of your choice and record its share prices for one month.</li></ul>		

## Reference Books

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
  - Khan, M.Y, Indian Financial System, McGraw Hill
  - Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
  - Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
  - Guruswamy, S., Financial Services and System, McGraw Hill
  - Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
  - Khan. M.Y, Indian Financial System, Vikas Pub. House
  - H.R Machiraju, Indian Financial System, Vikas Pub. House
  - E.Gorden & K. Nataraj, Financial Markets and Services, HPH
- Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Business Management (B.B.A)

**Course Code:** 4.3

**Name of the Course:** Financial Management

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4+0+0 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Tutorial Classes, Problem Solving		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"><li>• Identify the goals of Financial Management.</li><li>• Enrich knowledge about financial decision making.</li><li>• Evaluate projects using capital budgeting techniques.</li><li>• Design optimum capital structure using EBIT and EPS analysis.</li><li>• Evaluate working capital effectiveness in an organization.</li></ul>		
<b>Syllabus</b>		
<b>Module No. 1: INTRODUCTION TO FINANCE (6 Hrs)</b> Meaning of Finance, types of finance, Functions of finance-Financial management -Meaning, Definitions and Importance- Objectives of Financial Management- Role of a Financial Analyst. Financial Planning-Steps-Principles- Factors influencing a sound financial plan (Theory only)		
<b>Module No 2 : FINANCIAL DECISION (14 Hrs)</b> Introduction-Meaning of financing decision-Sources of Finance -Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages – Problems		
<b>Module No. 3 INVESTMENT DECISION (14 Hrs)</b> Introduction- Meaning and Definition of Capital Budgeting - Features – Significance- Process & factors -Techniques: Payback Period, Discounted Pay- back period, Accounting Rate of Return. Net Present Value, Internal Rate of Return and Profitability Index- Problems		
<b>Module No. 4: DIVIDEND DECISION (10 Hrs)</b> Introduction to Dividend Decisions, Meaning & Definition, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Walter divided model- Problems.		
<b>Module No. 5: WORKING CAPITAL MANAGEMENT (12 Hrs)</b> Introduction Concept of Working Capital - Significance of Adequate Working Capital-Evils of Excess or Inadequate Working Capital- Determinants of Working Capital-Sources of Working Capital (Theory and Simple problems on Estimation of working capital).		
<b>Skill Development activity:</b>		
<ul style="list-style-type: none"><li>• Draw the organization chart of Finance Function of a company</li><li>• Submit an analysed report on Capital structure in 3 different industries</li><li>• Explain the role of financial manager in the context of globalization.</li><li>• Prepare E-content of dividend policy of a company</li><li>• Develop E-content for working capital management to a service organizations</li></ul>		

**Reference Books**

S.N. Maheshwar Financial Management-Sultan Chand Publications

Khan & Jain Financial Management Tata MC Graw hill

Financial Management L N Pandey

**Note: Latest edition of textbooks and reference Books may be used**

**Name of the Program:** Bachelor of Business Management (B.B.A)

**Course Code:** 4.7.1 (OEC)

**Name of the Course:** Business Leadership Skills

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3+0+0 Hrs	42 Hrs
<b>Pedagogy:</b> Classrooms lecture, Tutorials, and Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the Students will able to:</b> <ul style="list-style-type: none"><li>• understand the significance of leadership skills for effective people management.</li><li>• increase the comprehension of leadership through various leadership theories.</li><li>• analyse different leadership styles, types, patterns and functions.</li><li>• demonstrate an understanding of various leadership approaches for effective management of people.</li><li>• demonstrate an awareness of ethical leadership.</li><li>• Understand the emerging trends in Leadership.</li></ul>		
<b>Syllabus</b>		
<b>Module No. 1: INTRODUCTION TO BUSINESS LEADERSHIP (06 Hrs)</b> Introduction to business leadership, meaning & definition of leadership, evolution and growth of leadership; functions and characteristics of leadership; Importance of Leader in Organisation culture, latest trends / current scenario of business leadership. Dark traits of Leadership.		
<b>Module No. 2: LEADERSHIP FROM MANAGERIAL PERSPECTIVE (10 Hrs)</b> Nature of leadership, Significance or importance of leadership, <b>Top 10</b> Qualities of an effective leader, leader v/s manager; Leader v/s Mentor authority v/s leadership; formal v/s informal leadership; different roles of leadership; different levels of leadership; traits of an ethical leader.		
<b>Module No. 3: LEADERS AND TEAM DECISIONS (8 Hrs)</b> Team decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making, Role of a leader in decision making.		
<b>Module No. 4: LEADERSHIP STYLES &amp; SKILLS (18 Hrs)</b> <b>Leadership styles:</b> a) Autocratic leadership, b) Bureaucratic leadership, c) Democratic leadership, and d) Laissez faire leadership e) Transformational Leadership, f) Charismatic Leadership. <b>Leadership Skills:</b> Communications Skills, Decision Making Skills, Emotional Management Skills, Public Relation Skills, Personal Values and Ethics, Conflict Resolution Skills. <b>Emerging Trends In Leadership:</b> Women & Transgender in leadership; Limitations, challenges & opportunities of a women & Transgender leadership; Role of a e-leadership.		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"><li>• Collect information about the real time corporate leaders with different leadership styles &amp; discuss their leadership styles and traits in the class room</li><li>• Leadership skills used to focus on GD</li><li>• Demonstrate the team management skills required for a leader.</li><li>• Brain storming session pertaining to leadership qualities</li><li>• Emerging trends in leadership are to be discussed with case studies and projects)</li></ul>		



## Reference Books:

- Northouse, P. (2007). Leadership: Theory and Practice. Sage Publications.
- Stephen, R. P. (1988). Organizational Behaviour - Concepts, controversies and Applications. New Delhi: Printice Hall of India Ltd.
- Subba Rao. (2018). Organizational Behaviour (18th ed.). Himalaya Publishing House.
- Subba Rao. (2022). Personnel and Human Resource Management (5th ed.). Bangalore: Himalay Publishing House.
- Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
- Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass
- Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior: Leading Human Resources. Pearson Education.
- Gratton, L. E. (2007). Eight ways to build collaborative teams. Harvard Business Review. 85 (11), 100-109.
- Katzenbach, J. R., Douglas S. K. (2001). Discipline of Teams. Harvard Business Review. 71(2).111-120.

**Name of the Program:** Bachelor of Business Management (B.B.A)

**Course Code:** 4.7.2 (OEC)

**Name of the Course:** Personal Wealth Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	42 Hrs

**Pedagogy:** Classroom lectures and Tutorials.

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

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

### Syllabus

#### **Module No. 1: Wealth Management and Financial Planning (8 Hrs)**

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

#### **Module No. 2: Estate Planning and Tax Planning (8 Hrs)**

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

#### **Module No. 3: Asset Allocation Strategies (8 Hrs)**

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

#### **Module No. 4: Retirement Planning and Employee Benefits (18 hrs)**

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

#### **Insurance Products in Wealth Management**

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

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

- List out different Insurance schemes
- Create your own personal portfolio using imaginary numbers and justify.
- Conduct a survey of 20 salaried employees on their investment avenues through

questionnaire.

- Prepare technical charts report of any 5 listed stocks in BSE S&P SENSEX.

**Text Books:**

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

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