



BENGALURU NORTH UNIVERSITY

TAMAKA, KOLAR- 563103

Curriculum/Syllabus
for
Undergraduate Programme
Bachelor of Business Administration

Choice Based Credit System
As per State Education Policy - Karnataka

Faculty of Commerce
(With Effect from Academic Year 2024-25)



BENGALURU NORTH UNIVERSITY

**Scheme of Teaching, Evaluation & Curriculum
to be introduced from the**

Academic Year 2024-25
based on
State Education Policy – 2024

for
Three Year Under-Graduate Program
Bachelor of Business Administration
(BBA) – Regular - DEGREE
(SEP – SEMESTER SCHEME)

- A. Regulations**
- B. Course Matrix**
- C. Curriculum of Courses**

Chairman, BoS

Dr. Sailaja K S

Professor, Department of Commerce, GFGC, Kolar

DEPARTMENT OF MANAGEMENT

Tamaka, Sri Devraj Urs Extension,

Kolar, 563103

Dr. Sailaja K S

M. Com, MBA, Ph. D

Professor, Department of Commerce, GFGC, Kolar

Chairman, Board of Studies – Management, Bengaluru North University

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The BBA program is designed to equip students with the knowledge and skills essential for thriving in the fields of Business administration. BBA program provides gateway to a plethora of opportunities in the field of Accounting, Finance, Taxation, Marketing, Human Resources, Data Analytics, E-commerce, Retail, Logistics, Banking, Insurance and other allied areas. It also provides financial acumen, and a versatile skill set that sets tone for today's competitive, dynamic and challenging world. The Board of Studies – Management, Bengaluru North University has taken utmost care in framing the syllabus, so that the students are given broad directions that shall meet the needs of the students and also ensure students are employable.

I, on behalf of the Members, Board of Studies – Management, Bengaluru North University assure that proper care is taken while framing the syllabus and also enhance critical, analytical, problem-solving and creative thinking skills amongst students in the learning process.

At the outset, I extend my gratitude to the Hon. Vice-Chancellor, Dr. Niranjana Vanalli for having faith in me and giving me the responsibility of Chairman, Board of Studies – Management, Bengaluru North University. He has initiated the discussion with his presence at the BoS meeting and has guided us at every step of progress.

I take this opportunity to thank Hon. Registrar – Administration, Dr Kumuda D for her fullest co-operation in the process of syllabus framing and her guidance and continuous support has been instrumental in this task. She has appraised the SEP norms and insisted that the norms shall be strictly adhered.

I also take this opportunity to thank Hon. Registrar – Evaluation, Dr. Thippeswamy K for his unconditional support and guidance that has been influential in successful completion of the task. He has extended expert advice in Credit Framework and Examination related pattern designing.

I whole-heartedly thank Hon. Dean, Faculty of Commerce, Bengaluru North University, Dr. Muninarayanappa, who has been a guiding force and his valuable inputs and contributions at every stage is immensely valuable in completion of this task.

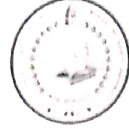
I extend my fullest gratitude to all the Hon. Members of Board of Studies & Co-opted Members for their sincere efforts in framing the syllabus. The main aim was to ensure critical thinking, problem-solving and decision making which are the three major graduate attributes. Every member has contributed significantly and have successfully completed the assigned task within the stipulated time and their expertise, inputs, suggestions, feedback were of immense help in framing the syllabus.

I also thank all the support staff of the Bengaluru North University for their support in successful completion of the syllabus framing.

I once again thank each and every one for their invaluable time and service in their own possible way for successful completion of the assigned task.

Dr. Sailaja K S
Chairman, BoS
Department of Management





NOTIFICATION

Sub: Constitution of Board of Studies in Business Administration BBA, BBA (Aviation Management), BBA (Business Analytics) and BBA (e-Commerce), Bachelor of Tourism & Travel Management (B.T.T.M), BBA (Tourism & Hospitality Management) and BBA (Tourism & Travel)(UG) - reg.

Ref: Vice - Chancellor's approval, dated: 20.06.2024

The Board of Studies in BBA, BBA (Aviation Management), BBA (Business Analytics) and BBA (e-Commerce), Bachelor of Tourism & Travel Management, BBA (Tourism & Hospitality Management) and BBA (Tourism & Travel)(UG) is constituted under section 33 of the Karnataka State Universities Act 2000 and read with the existing statute 8.1 of Bangalore University statutes, with the following members for a period of 3 year (or till they attain superannuation whichever is earlier) from the date of this notification.

Sl. No	Name & Address	
1.	Dr. K S SAILAJA Professor of Commerce, Government First Grade College, Kolar	Chairperson
2.	Dr. Lakshmi S Associate Professor of Commerce, Government First Grade College, Malur	Member
3.	Dr. Amruthamma R Associate Professor of Commerce, Government First Grade College, Hoskote	Member
4.	Dr. Rajani T V Associate Professor of Commerce, Government First Grade College, Varthur, Bengaluru	Member
5.	Sri Lawrence Prasanna Associate Professor of Commerce, Government First Grade College, Mulbagal.	Member
6.	Dr. Zabiulla Assistant Professor, Department of Management Government First Grade College, Gauribidanur	Member
7.	Ramesha G K Assistant Professor Dept of Commerce Government First Grade College Gauribidanur Chickballapura District	Member

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8.	PadmavathiIndaragi Assistant Professor, Department of Management Government First Grade College, Devanahalli	Member
9.	Dr. Yathiraju K, Assistant Professor of Management, Government First Grade College, Vemagal	Member
10.	Dr. R Kiran Principal, Indus Valley Degree College, KR Puram, Bengaluru.	Member
11.	Dr. VajallaNilaveni Assistant Professor, Dept. of Commerce &Mgmt, Government First Grade College, KR Puram	Member
12.	SHRI. VidyaSanthosh Assistant Professor, Department of Management. KairaleeNikethan Golden Jubilee Degree College,Indiranagar,Bengaluru -38	Member
13.	SinduAkilesh Assistant professor, Department of Management, New Horizon College,Kasturinagar, Bengaluru.	Member
14.	Mrs.GeethaVishwanathan Assistant Professor and HOD of Aviation, Krupanidhi Degree College, Varthur Bengaluru	Member
15.	Dr.NirmalaSumithra Associate Professor of Commerce, Government First Grade College, BangaruThirupathi	Member
16.	Dr.KouserUnnisa Associate Professor of Commerce, Government First Grade College, KGF	Member
17.	Mr. Naveen S Assistant Professor of Commerce, Government First Grade College & PG Centre, Chintamani	Member
18.	Dr.Mamatha S Associate Professor of Commerce, New Horizon College, Kasturinagar, Bengaluru	Member
19.	Dr. Mala K S Associate Professor, Government First Grade College, Vemgal.	Member
20.	Mrs. Ayesha Sultana Assistant Professor of Commerce, Government First Grade College, Kolar.	Member
21.	MAHESHA R HOD and Assistant Professor of Tourism, Government First Grade College, Kolar	Member
22.	Mamatha B.M HoD,BBA Department Sacred heart degree college for women, Jeevanbhimannagar, Bengaluru	Member

23.	SanthoshKumar.N Assistant professor Sacred heart degree college for women, jeevanbhimanagar, Bengaluru.	Member
24.	Dr.Gurudath M N Assistant Professor, Department of Management, SJR College for Women, Rajajinagar, Bengaluru.	MEMBER EXTERNAL
25.	Amalan E HOD, Dept. of Tourism & Travel Management, KLE Society's Nijalingappa College, Bengaluru	MEMBER EXTERNAL
26.	Dr. Siddalingappa Poojari Assistant Professor, Dept. of Tourism & Travel Management, St. Claret, Bengaluru	MEMBER EXTERNAL
27.	Chandan V Assistant Professor, Dept. of Tourism, RC College, Bengaluru	MEMBER EXTERNAL
28.	Dr. Sivakami V Assistant Professor, Dept. of Travel & Tourism, Mount Carmel College, Bengaluru	MEMBER EXTERNAL
29.	CMA N RaveendranathKaushik RavindranathKaushik& Associates,Bengaluru.	Corporate Representative Member

The Chairperson and members are requested to serve in the committee and extend your cooperation.

BY ORDER



REGISTRAR

Registrar

Bengaluru North University
Tamaka, Kolar, Karnataka-563 103.

Copy to:

1. The Chairperson and Members of Board of Studies.
2. P.S. to Vice - Chancellor, Bengaluru North University, Tamaka,Kolar.
3. The Registrar (Evl), Bengaluru North University, Tamaka,Kolar.
4. Finance Officer, Bengaluru North University, Tamaka,Kolar.
5. Guard File.



BENGALURU NORTH UNIVERSITY

Tamaka, Sri Devraj Urs Extension, Kolar – 563103

BACHELOR OF BUSINESS ADMINISTRATION (REGULAR)

2024-25 Onwards

REGULATIONS PERTAINING TO BBA (REGULAR) DEGREE

(State Education Policy 2024 Scheme)

1. INTRODUCTION

The BBA (Regular) Degree curriculum framework is designed to provide a comprehensive understanding of emerging career opportunities, aligned with evolving industrial and societal needs. Updated to reflect students' aspirations, the course offers specializations in accounting, finance, marketing, human resources, and business analytics, guiding students toward careers in these domains. Core subjects have been revised to include recent advancements and techniques, enhancing learners' skills across various business functions.

The curriculum incorporates problem-based learning to deepen understanding of administration and management in business, and industry. The syllabus under SEP-2024 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered to the student community. Efforts have been made to integrate recent technology and MOOCs, enriching the teaching and learning process.

The primary objective of the graduate program is to enhance students' subject knowledge and develop their critical thinking skills, enabling them to address issues in industry and other business sectors effectively.

2. OBJECTIVES OF THE BBA (REGULAR) DEGREE

The BBA (Regular) degree is designed to provide students with a comprehensive understanding of business fundamentals while developing specialized skills relevant to various business functions. The program aims to prepare students for diverse careers and leadership positions in the business world. Specifically, the objectives include:

- a) To provide insight into the areas of Accounting, Finance, Marketing, Human Resource Management, Taxation, and contemporary developments in Business Management.
- b) To prepare students for careers in various management roles while keeping them informed about the latest advancements in the field of management.
- c) To foster entrepreneurship by equipping students with the necessary skills and knowledge to start and manage a business.
- d) To develop committed managers with strong ethical standards and values.
- e) To enable students to apply management theories and practices effectively to solve business problems.

- f) To promote ethical and value-based leadership abilities among students.
- g) To prepare students for the evolving job market, focusing on the skills needed for future work environments.
- h) To enable students to demonstrate the use of appropriate techniques to effectively manage business challenges.
- i) To encourage analytical and critical thinking abilities for sound business decision-making.
- j) To enhance personal and executive skills, improving decision-making efficiency and strengthening problem detection, analysis, and resolution skills.
- k) To develop global middle-level managers capable of addressing and solving real-time operational issues in management.
- l) To cultivate business leaders with a focus on social responsibility and ecological sustainability.

3. PROGRAM OUTCOMES

- a) To conceptualize and appreciate theoretical knowledge of management domain.
- b) To appreciate the importance of effective communication skills in presenting opinions and ideas.
- c) To nurture an ability to articulate a business environment.
- d) To identify a problem with the help of data and logical thinking.
- e) To describe the theoretical domain knowledge along with the managerial skills
- f) To be an effective communicator to present opinions, ideas based on critical thinking, analysis and logical reasoning.
- g) To learn and demonstrate professional conduct.
- h) To appreciate the importance of group work culture.
- i) To develop an ability to innovate and creative thinking.
- j) To exhibit factual and theoretical knowledge of management in general and business in particular.
- k) To recognize their role as a manager, entrepreneur and a leader in a business management
- l) To conduct and demonstrate professional and ethical behaviour.

4. GRADUATE ATTRIBUTES

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

Disciplinary knowledge

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

Communication skills

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

Critical thinking

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

Problem solving

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

Research related skills

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

Information and communication technology (ict) digital literacy

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

Self-directed learning

- Capability to work independently in diverse projects and ensure detailed study of various facets of business administration.

Moral and ethical awareness/reasoning

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

Life-long learning

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

5. ELIGIBILITY FOR ADMISSION

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

6. DURATION OF THE PROGRAMME

The Duration of the Programme is Three (03) years of Six Semesters.

7. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English.

8. ATTENDANCE

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

9. TEACHING AND EVALUATION

MBA and M.Com graduates with B.Com, BBM, BBA or BBS as basic degrees from a recognized University are only eligible to teach and to evaluate the Courses (except Languages, Constitutional and Moral Values and Environmental Studies) mentioned in this regulation. Languages, Constitutional and Moral Values and Environmental Studies shall be taught by the post-graduates as recognized by the respective Board of Studies.

10. RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative business lab / computer lab to enable students to get practical knowledge of business activities and online learning.
- In every semester, the student should keep a record book for each course in which skill development activities must be written. The record has to be submitted to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

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

The CIE and SEE will carry 20% and 80% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive and continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No.	Parameters for the Evaluation	Marks
	CONTINUOUS INTERNAL EVALUATION (CIE) - (A + B)	
A	Continuous & Comprehensive Evaluation (CCE)	10 Marks
B	Internal Assessment Tests (IAT)	10 Marks
	TOTAL OF CIE (A+B)	20 Marks
C	Semester End Examination (SEE)	80 Marks
	TOTAL OF CIE AND SEE(A +B +C)	100 Marks

A. CONTINUOUS & COMPREHENSIVE EVALUATION (CCE):

The CCE will carry a maximum of 10% weightage (10 marks) of total marks of a course. The faculty member shall ensure that each student maintains a Record Book for Skill Development Activities for which 5 Marks to be awarded and select any one of the assessment methods for the remaining 5 marks:

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

B. INTERNAL ASSESSMENT TESTS (IAT):

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

12. APPEARANCE FOR THE EXAMINATION

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

13. PATTERN OF QUESTION PAPER

SECTION-A 1. a,b,c,d,e,f, g	<i>(Conceptual questions)</i> Answer any FIVE out of seven sub-questions	(05X02=10 Marks)
SECTION -B 2,3,4,5,6	<i>(Application questions)</i> Answer any THREE out of five questions	(03X06=18 Marks)
SECTION-C 7,8,9,10, 11	<i>(Analysis and understanding questions)</i> Answer any THREE out of five questions	(03X14=42 Marks)
SECTION-D 12	<i>(Skill Development Question / Case Study)</i> Answer any ONE out of two questions	(01X10=10 Marks)
Total		80 Marks

Notes:

- One Hour of Lecture is equal to 1 Credit (for Discipline Specific Core Courses)
- Two Hours of Practical is equal to 1 Credit

Acronyms:

AECC	: Ability Enhancement Compulsory Course
CC	: Compulsory Course
DSC	: Discipline Specific Core (Course)
DSE	: Discipline Specific Elective
DSS	: Discipline Specific Specialization
SEE	: Semester End Examination
EC & CC	: Extra-Curricular & Co-Curricular
CIE	: Continuous Internal Evaluation
L+T+P	: Lecture + Tutorial + Practical
IAT	: Internal Assessment Test



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BACHELOR OF BUSINESS ADMINISTRATION (Regular)

(State Education Policy (SEP) 2024)

COURSE MATRIX

FIRST SEMESTER BBA

Sl. No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 1.1	Language – I	AECC1	4+0+0	3	80	20	100	3
2	BBA 1.2	Language – II	AECC2	4+0+0	3	80	20	100	3
3	BBA 1.3	Principles and Practices of Management	DSC-1	4+0+0	3	80	20	100	4
4	BBA 1.4	Business and Market Dynamics	DSC-2	4+0+0	3	80	20	100	4
5	BBA 1.5	Fundamentals of Accounting	DSC-3	4+0+0	3	80	20	100	4
6	BBA 1.6	Soft Skills for Managers	DSC-4	4+0+0	3	80	20	100	4
7	BBA 1.7	Constitutional and Moral Values - I	CC-1	3+0+0	1 ½	40	10	50	2
Sub-Total (A)								650	24
Extra-Curricular & Co-Curricular Activities (EC&CC): Sports / Yoga /Health & Wellness / Culturals / NCC /NSS/ R&R (EC&CC)									

SECOND SEMESTER BBA

Sl. No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 2.1	Language – I	AECC3	4+0+0	3	80	20	100	3
2	BBA 2.2	Language – II	AECC4	4+0+0	3	80	20	100	3
3	BBA 2.3	Organisational Behaviour	DSC-5	4+0+0	3	80	20	100	4
4	BBA 2.4	Marketing Management	DSC-6	4+0+0	3	80	20	100	4
5	BBA 2.5	Financial Accounting	DSC-7	4+0+0	3	80	20	100	4
6	BBA 2.6	Business Statistics and Logic	DSC-8	4+0+0	3	80	20	100	4
7	BBA 2.7	Environmental Studies	CC-2	3+0+0	1 ½	40	10	50	2
Sub-Total (B)								650	24
Extra-Curricular & Co-Curricular Activities (EC&CC): Sports / Yoga /Health & Wellness / Culturals / NCC /NSS/ R&R (EC&CC)									

THIRD SEMESTER BBA

Sl. No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 3.1	Language – I	AECC5	4+0+0	3	80	20	100	3
2	BBA 3.2	Language – II	AECC6	4+0+0	3	80	20	100	3
3	BBA 3.3	Corporate Administration	DSC-9	4+0+0	3	80	20	100	4
4	BBA 3.4	Human Resource Management	DSC-10	4+0+0	3	80	20	100	4
5	BBA 3.5	Financial Management	DSC-11	4+0+0	3	80	20	100	4
6	BBA 3.6	Corporate Accounting and Reporting	DSC-12	4+0+0	3	80	20	100	4
7	BBA 3.7	(A) Business Mathematics (B) Management Information System (C) Indian Knowledge System (Any one paper to be selected)	DSE-1	4+0+0	3	80	20	100	3
8		Constitutional and Moral Values - II	CC-3	3+0+0	1 ½	40	10	50	2
Sub-Total (C)								750	27
Extra-Curricular & Co-Curricular Activities (EC&CC): Sports / Yoga /Health & Wellness / Culturals / NCC /NSS/ R&R (EC&CC)									

FOURTH SEMESTER BBA

Sl. No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 4.1	Language – I	AECC7	4+0+0	3	80	20	100	3
2	BBA 4.2	Language – II	AECC8	4+0+0	3	80	20	100	3
3	BBA 4.3	Production and Operations Management	DSC-13	4+0+0	3	80	20	100	4
4	BBA 4.4	Entrepreneurship and Startup Ecosystem	DSC-14	4+0+0	3	80	20	100	4
5	BBA 4.5	Cost Accounting	DSC-15	4+0+0	3	80	20	100	4
6	BBA 4.6	Business Law	DSC-16	4+0+0	3	80	20	100	4
7	BBA 4.7	(A) Banking, Financial Markets and Services (B) Employability Skills (C) Indian System of Health and Wellness (Any one paper to be selected)	DSE-2	4+0+0	3	80	20	100	3
Sub-Total (D)								700	25
Extra-Curricular & Co-Curricular Activities (EC&CC): Sports / Yoga /Health & Wellness / Culturals / NCC /NSS/ R&R (EC&CC)									

FIFTH SEMESTER BBA

Sl. No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 5.1	Management Accounting	DSC-17	4+0+0	3	80	20	100	4
2	BBA 5.2	Income Tax - I	DSC-18	4+0+0	3	80	20	100	4
3	BBA 5.3	Computer Applications in Business	DSC-19	4+0+0	3	80	20	100	4
4	BBA 5.4	Strategic Management	DSC-20	4+0+0	3	80	20	100	4
5	BBA 5.5	Elective (Paper – I)	DSS-1	4+0+0	3	80	20	100	3
6	BBA 5.6	Elective (Paper – II)	DSS-2	4+0+0	3	80	20	100	3
7	BBA 5.7	Business Research Methodology	CC-4	4+0+0	3	80	20	100	3
Sub-Total (E)								700	25

SIXTH SEMESTER BBA

Sl. No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 6.1	International Business	DSC-21	4+0+0	3	80	20	100	4
2	BBA 6.2	Project Management	DSC-22	4+0+0	3	80	20	100	4
3	BBA 6.3	Income Tax - II	DSC-23	4+0+0	3	80	20	100	4
4	BBA 6.4	Business Taxation	DSC-24	4+0+0	3	80	20	100	4
5	BBA 6.5	Elective (Paper – III)	DSS-3	4+0+0	3	80	20	100	3
6	BBA 6.6	Elective (Paper – IV)	DSS-4	4+0+0	3	80	20	100	3
7	BBA 6.7	Research Project	CC-5	-	-	<i>Project + Viva</i> 80+20		100	3
Sub-Total (F)								700	25

ELECTIVE GROUPS

Elective Group	V SEMESTER		VI SEMESTER	
	Code	Title of the Course	Code	Title of the Course
<i>Finance</i>	FN1	Security Analysis and Portfolio Management	FN2	International Financial Management
<i>Marketing</i>	MK1	Consumer Behaviour	MK2	Retail Marketing
<i>Human Resource Management</i>	HR1	Employee Relationship Management	HR2	Performance and Compensation Management
<i>Business Analytics</i>	BA1	Fundamentals of Business Analytics	BA2	Data Analytics using R
<i>International Business</i>	IB1	Global Business Environment	IB2	International Trade Policy and Strategy
<i>Supply Chain Management</i>	SCM1	Logistics and Supply Chain Management	SCM2	Sustainability and Green Supply Chain Management

Note: Dual specialization should be offered. Students have to choose TWO Elective Groups in the V Semester and continue with the same Elective Groups in the VI Semester



Course Code : BBA 1.3

Title of the Course : PRINCIPLES AND PRACTICES OF MANAGEMENT

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of this course are:

1. To understand the concept, characteristics, and importance of management.
2. To learn the planning process and the steps involved in effective decision making.
3. To comprehend the principles of organizing and the importance of staffing in management.
4. To grasp the principles of direction and the process of effective communication.
5. To understand the techniques of control and the principles of coordination in management.

Course Outcomes:

On successful completion of the course, the student will:

1. Understand core management concepts and their application at different organizational levels.
2. Describe the planning process and decision-making steps.
3. Understand organizing principles and the staffing process.
4. Comprehend the essentials of effective direction and communication.
5. Identify principles of coordination and steps of effective control systems.

Syllabus:

Unit – 1: Introduction to Management

16 Hours

Management: Definition, nature and significance of management, differences between management and administration, levels of management, role of managers and managerial skills, Evolution of Management Thought: Classical, Behavioural, Quantitative, Systems, Contingency and Modern approaches; functional areas of management; management as a science, an art or a profession, functions of management

Principles of Management: Henri Fayol's Principles of Management, F W Taylor's principles of scientific management, contributions of Peter F Drucker in the field of Management

Unit – 2: Planning and Decision Making

8 Hours

Planning: Meaning, nature and importance of planning, purposes of planning, types of plans: Strategic, tactical, and operational (meaning only); Planning process

Decision Making: Meaning, importance and steps involved in decision making, MBO and MBE (meaning only)

Unit – 3: Organising and Staffing

14 Hours

Organising: Meaning and purpose of organising; principles of organizing; delegation of authority; departmentation, committees; centralization versus decentralization of authority and responsibility, span of control

Staffing: Meaning, nature and importance, staffing process

Unit – 4: Directing and Communicating

10 Hours

Direction: Meaning and nature of directing, principles of direction.

Communication: Meaning, importance of communication, communication process, barriers to communication, steps to overcome communication barriers, types of communication

Unit – 5: Controlling and Co-ordinating

8 Hours

Controlling: Meaning, steps in controlling, essentials of sound control system, techniques of control (in brief).

Coordination: Meaning, importance and principles of co-ordination.

Skill Development Activities

1. You have been assigned a new project with tight deadlines. How would you plan and prioritize your tasks?
2. A team member is struggling with their assigned tasks. How would you approach delegation and provide support?
3. You notice frequent misunderstandings in team communications. What steps would you take to improve clarity and reduce barriers?
4. You are leading a team meeting, but some members are not participating actively. How would you direct and engage everyone effectively?
5. Your project is falling behind schedule. How would you implement control measures to get it back on track?

Books for Reference

1. Appanniah, R., & Reddy, P. N. *Management*. HPH.
2. Aswathappa, K. *Organizational Behaviour*. HPH.
3. Bateman, T. S., & Snell, S. A. *Management: Leading & Collaborating in a Competitive World*. McGraw Hill.
4. Dessler, G. (Year). *Management: Leading People and Organizations in the 21st Century*. Prentice Hall.
5. Hill, C. W. L., & McShane, S. L. . *Principles of Management*. McGraw Hill.
6. Jones, G. R., & George, J. M. *Essentials of Contemporary Management*. McGraw Hill.
7. Koontz, H., & O'Donnell, C. *Management*. McGraw Hill.
8. Prasad, L. M. *Principles of Management*. Sultan Chand and Sons.
9. Ramaswamy, T. *Principles of Management*. HPH.
10. Rao, V. S. P., & Bajaj, P. *Management Process and Organization*. Excel Books.
11. Robbins, S. P. *Management*. Pearson.
12. Bright, D. et al. *Principles of Management*. OpenStax Textbooks, Houston
13. Kapoor, Premvir, *Principles of Management*, Khanna Book Publishing.
14. Jones, G. R., and George, J. M. *Essentials of contemporary management*. New York, McGraw-Hill Education.

Course Code : BBA 1.4

Title of the Course : BUSINESS AND MARKET DYNAMICS

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of this course are:

1. To understand the basics and functions of business.
2. To analyze the determinants and types of demand.
3. To comprehend the meaning and determinants of supply.
4. To explore the laws of production and cost concepts.
5. To identify and understand different market structures.

Course Outcomes:

On successful completion of the course, the student will:

1. Explain the fundamental concepts and functions of business and their role in society and the economy.
2. Understand the determinants of demand, the law of demand, and will be able to analyze changes in demand using various types of demand.
3. Comprehend the determinants of supply, the law of supply, and will be able to evaluate changes in supply, including calculating price elasticity of supply.
4. Describe production functions, cost structures, and revenue concepts, and solve basic problems related to total cost, average cost, marginal cost, total revenue, average revenue, and marginal revenue.
5. Gain knowledge of different market structures, including perfect and imperfect competition, and will understand pricing strategies applicable in various market forms.

Syllabus:

Unit – 1: Introduction to Business and Market Mechanisms 10 Hours

Business: Meaning, functions of business, objectives of business, the role of business in society and economy, classification of business activities (in brief)

Forms of Business Organizations: Sole proprietorship, Partnership, Limited Liability Partnership, Joint Stock Company and Cooperatives: Meaning, features, advantages and disadvantages of each type

Basic Terminologies: Production, producer, exchange, distribution, market, consumer, consumption, utility, wealth, production possibility curve, consumer surplus (concepts only)

Unit – 2: Demand Analysis 14 Hours

Demand: Meaning of demand, determinants of demand, law of demand, demand function, demand schedule, causes for downward sloping demand curve, exceptions to the law of demand, types of demand – price demand, income demand and cross demand, changes in demand – extension and contraction of demand, increase and decrease of demand

Elasticity of Demand: Meaning, types of elasticity of demand – price, income and cross elasticity of demand, simple problems on price elasticity of demand

Unit – 3: Production and Cost Analysis 12 Hours

Production: Meaning, factors of production, production function, types of production functions

Laws of Production: Law of variable proportion: Meaning, product concepts (total product, average product and marginal product), assumptions and importance; Law of returns to scale – Meaning, types of returns to scale

Cost: Meaning, types of costs, cost curves, cost function, economies of scale. Simple problems on TC, AC and MC

Unit – 4: Supply and Revenue Analysis

8 Hours

Supply: Meaning of supply, determinants of supply, law of supply, supply function, supply schedule, types of supply schedule, change in supply – extension and contraction of supply, increase and decrease of supply

Elasticity: Price elasticity of supply, simple problems on price elasticity of supply

Revenue: Meaning, concepts of revenue, revenue curve, simple problems on TR, AR and MR

Unit – 5: Market Structures

12 Hours

Meaning of market, classification of markets based on competition – Perfect competition and imperfect competition (monopoly, duopoly, oligopoly, monopolistic competition): Meaning, features, price and output determination

Skill Development Activities

1. Give a brief account of classification of business activities with relevant examples.
2. Explain how an increase in consumer income affects the demand for a normal good.
3. Explain how the determinants of supply can affect the supply curve of a product, providing one example for each determinant.
4. Explain the concept of the law of variable proportion and discuss its importance in production.
5. Describe the key differences between perfect competition and monopolistic competition and explain how prices are determined.

Books for Reference

1. Damodaran, S. *Managerial Economics*. Oxford University Press.
2. Dwivedi, D. N. *Managerial Economics*. Vikas Publication.
3. Gethika, P., Ghosh, P., & Choudhury, P. R. *Managerial Economics*. Tata McGraw Hill.
4. Mankiw, N. G. *Principles of Microeconomics*. Cengage Learning.
5. Pannerselvam, R., Sivasankaran, S., & Senthilkumar. *Managerial Economics*. Cengage Learning.
6. Petersen, L., Lewis, C., & Jain, P. *Managerial Economics*. Pearson.
7. Pindyck, R., Rubinfeld, D., & Mehta, P. *Microeconomics*. Pearson.
8. Salvatore, D. *Managerial Economics*. Oxford University Press.
9. Sinha, R. *Economics for Manager*. SBPD Publishing House.
10. Samuelson, W., & Marks, S. *Managerial Economics*. Wiley.

Course Code : BBA 1.5

Title of the Course : FUNDAMENTALS OF ACCOUNTING

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of the course are:

1. To understand the meaning, objectives, functions, and limitations of accounting, including the principles and standards guiding it.
2. To learn the steps involved in the accounting process and the application of the double entry system, including transaction analysis, journal entries, and trial balance preparation.
3. To comprehend the use and significance of subsidiary books and to prepare a Bank Reconciliation Statement when given bank or cash book balances.
4. To understand the concept, causes, and methods of accounting for depreciation.
5. To prepare the final accounts of a sole proprietorship with adjustments for various financial elements

Course Outcomes:

On successful completion of the course, the student will:

1. Understand the basic principles, concepts, and limitations of financial accounting.
2. Explain the accounting process, including journal entries, ledgers, and trial balance preparation.
3. Explain various subsidiary books and prepare bank reconciliation statements.
4. Calculate and apply different methods of depreciation in accounting.
5. Prepare final accounts for a sole proprietorship with various adjustments.

Syllabus:

Unit -1: Introduction to Accounting

8 Hours

Accounting: Meaning and definition, objectives and functions of accounting, stakeholder using accounting information, branches of accounting – limitations of accounting

Accounting Principles: GAAP, accounting concepts and accounting conventions

Accounting Standards: Meaning, objectives, list of Indian Accounting Standards

Unit – 2: Accounting Process

12 Hours

Accounting Process: Meaning, source document, steps in accounting process

Double Entry System: Meaning, accounting equation (concept only).

Account: Meaning, kinds of accounts, corresponding rules for debit and credit, transaction analysis, journal, ledger, balancing of accounts, trial balance; simple problems

Unit – 3: Subsidiary Books and Bank Reconciliation Statement

14 Hours

Subsidiary Books: Meaning, significance, types of subsidiary books: Purchases book – sales book – purchase returns book – sales return book – bills receivable book – bills payable book – cash book – journal proper (theory only)

Cash Book: Meaning, types of cash book – Problems on simple cash book, three column cash book and petty cash book only

Bank Reconciliation Statement: Meaning, objectives, reasons for differences in balance as per pass book and cash book, simple problems on preparation of BRS (when bank balance as per pass book or bank balance as per cash book is given)

Unit – 4: Accounting for Depreciation

10 Hours

Meaning, causes of depreciation, concepts related to depreciation: depreciable base, salvage value, basket purchases, group depreciation

Depreciation Accounting: Meaning, need for providing depreciation, depreciation methods: Straight line method, diminishing balance method, sum of years' digit method and production units method. Simple problems on calculation of depreciation (excluding problems on preparation of asset account and depreciation account)

Unit – 5: Final Accounts of Sole Proprietary Concern

12 Hours

Meaning, objectives of preparing final accounts, components of final accounts

Simple problems on preparation of statement of profit and loss and balance sheet of a proprietary concern (in vertical format) with special adjustments like depreciation, outstanding expenses, prepaid expenses, accrued incomes, and incomes received in advance, provision for doubtful debts, drawings, interest on capital and interest on drawings

Skill Development Activities

1. List out the accounting concepts and conventions.
2. Imagine five business transactions. Pass journal entries, post them to ledger and prepare a trial balance.
3. Prepare a simple cash book using imaginary figures.
4. Calculate depreciation under various methods discussed above and compare the amount of depreciation.
5. Prepare a balance sheet of a sole proprietary concern using imaginary figures.

Books for Reference

1. Jawaharlal, & Srivastava, S. *Financial accounting*. HPH.
2. Saha. *Fundamentals of accounting*. HPH.
3. Maheswari, S. N. *Financial accounting*. HPH.
4. Jayapandian, S. *Financial accounting from zero*.
5. Grewal, T. S., & Gupta, S. C. *Advanced accounting*. Sultan Chand.
6. Jain, S. P., & Narang, K. L. *Financial accounting*. Kalyani Publishers.
7. Rajan, A. S., & Venkataramana, K. *Financial accounting*. SHB Publishers.
8. Bhattacharyya, A. K. (2019). *Essentials of financial accounting*. PHI Learning Pvt. Ltd.
9. Gupta, R. L., & Radhaswamy, M. *Advanced accountancy*. Sultan Chand & Sons.
10. Mukherjee, A., & Hanif, M. *Modern accountancy*. Tata McGraw Hill.
11. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced accounts*. S. Chand Publishing.
12. Narayanswami, R. *Financial accounting: A managerial perspective*. PHI Learning Pvt. Ltd.
13. Sehgal, A., & Sehgal, D. *Advanced accounting*. Taxmann Publications.

Course Code : BBA 1.6

Title of the Course : SOFT SKILLS FOR MANAGERS

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of the course are:

1. To recognize the importance of soft skills in managerial roles and their impact on organizational success.
2. To enhance verbal, non-verbal, and written communication skills for effective interaction in the workplace.
3. To explore various leadership styles and learn techniques for building and managing effective teams.
4. To acquire time management skills and understand the essential aspects of corporate etiquette in a professional environment.
5. To prepare a professional resume and develop foundational skills for group discussions and personal interviews.

Course Outcomes:

On successful completion of the course, the student will:

1. Understand the importance of soft skills in managerial roles and their impact on organizational success.
2. Develop effective verbal and non-verbal communication skills essential for professional interactions.
3. Apply different leadership styles and strategies to enhance teamwork and promote collaboration within teams.
4. Develop effective time management skills
5. Understand and apply corporate etiquettes

Syllabus:

Unit 1: Introduction to Soft Skills

8 Hours

Introduction to Soft Skills: Meaning, significance in managerial roles, importance of soft skills in organizational success

Key Soft Skills for Managers: Communication skills, leadership skills, teamwork and collaboration skills, time management skills, problem-solving and decision-making skills

Unit 2: Communication Skills

12 Hours

Oral Presentation: Role of business presentations, planning and organizing presentation, planning team and online presentations

Business Pitch: Meaning, 10 steps in Pitching, Elevator Pitching

Written Communication: Purpose of writing, principles of effective writing, the 3X3 writing process for business communication: Pre writing – Writing –Revising

Interpersonal Skills: Building rapport and trust, handling difficult conversations, strategies of conflict resolution techniques at workplace – avoiding, competing, accommodating, compromising and collaborating

Unit 3: Leadership and Teamwork

10 Hours

Leadership: Concept of leadership, leadership styles: Transformational, transactional, and situational leadership; honing leadership skills

Team Dynamics: Concept of team, building effective teams, roles and responsibilities within teams, strategies for fostering collaboration and team cohesion

Unit 4: Time Management and Corporate Etiquette

12 Hours

Time Management Skills: Planning, Scheduling, Prioritizing; multitasking.

Corporate Etiquette: Meaning, fundamental features of corporate etiquettes, Etiquette at the workplace: Telephone etiquette, handshake etiquette, office etiquette, business meal etiquette, customer interaction etiquette; meeting etiquette; presentation etiquette, board room etiquette, interview etiquette

Unit 5: Resume, Group Discussion and Personal Interview

14 Hours

Job Searching in Digital Age: Online job portals, professional networking, social media, company websites, online personal branding, freelance and gig platforms, job search apps, recruitment agencies and head-hunters

Resume: Preparing resume and covering letter for job applications

Group Discussion (GD): Purpose and format of GD, techniques for effective communication in GD, types of GD topics (abstract, case-based, current affairs), strategies for leading a GD, evaluation criteria in GD.

Personal Interview (PI): Purposes and types of employment interviews, performing optimally in a job interview- Do's and Don'ts before, during and after the interview.

Skill Development Activities

1. As a new manager, how would you explain to your team the significance of soft skills in achieving organizational success?
2. During a team meeting, how would you ensure everyone feels heard and understood, considering different communication styles?
3. Your team is facing a deadline and tensions are rising. How would you use adaptive leadership to maintain team cohesion and ensure effective collaboration?
4. Create a weekly schedule prioritizing your tasks and incorporate customer interaction, office, meeting, telephone, and presentation etiquette practices.
5. Organise a group discussion on a specific topic.

Books for Reference

1. Agarwal, P. *Effective Business Communication*. Tata McGraw-Hill Education.
2. Singh, R. *Soft Skills: Enhancing Employability*. Pearson Education India.
3. Bhatia, S. K. *Corporate Communication: Principles and Practice*. Himalaya Publishing House.
4. Sharma, R. C. *Business Communication: Principles and Practice*. Pearson Education India.
5. Sinha, B. K., & Sinha, M. K.. *Communication Skills for Professionals*. Prentice Hall India.
6. Raman, M. *Professional Communication*. Oxford University Press.
7. Bhattacharya, D. *Leadership in Organizations: Indian Perspectives and Practices*. Sage Publications India.
8. Sinha, J. B. P. (2014). *Leadership and Corporate Governance*. PHI Learning Pvt. Ltd.

9. Mohanty, A. *Team Dynamics and Conflict Resolution in Organizations*. Pearson Education India.
10. Bhatia, S. K. *Business Etiquette and Grooming*. Himalaya Publishing House.
11. Krishnaswamy, R., & Satya, R.. *Time Management: Proven Techniques for Making Every Minute Count*. HarperCollins India.
12. Baruah, A. K. *How to Write a CV and Cover Letter: An Essential CV Writing Guide*. Pustak Mahal.
13. Kaul, A., & Bhandari, V. *Group Discussion: Structure and Methodology*. PHI Learning Pvt. Ltd.
14. Bansal, S. *Effective Interviewing: A Handbook of Skills and Techniques*. Oxford University Press India.



Course Code : BBA 2.3

Title of the Course : ORGANISATIONAL BEHAVIOUR

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of the course are:

1. To understand importance and conceptual models of Organisational Behaviour (OB), and to analyze factors influencing organisational behaviour.
2. To explore individual behaviour, including personality traits, learning processes, attitudes formation, and factors influencing perception.
3. To examine group dynamics, including types of groups, stages of group development, and strategies for improving group dynamics.
4. To analyze motivation theories and leadership styles in the context of organisational effectiveness.
5. To evaluate the significance of organisational culture and climate.

Course Outcomes:

On successful completion of the course, the student will:

1. Identify the role of OB in business organization.
2. Demonstrate a detailed Understanding of individual behaviour.
3. Explain the concept group behaviour and team dynamics.
4. Analyse and understand the various motivation and leadership theories.
5. Understand the process of organizational development.

Syllabus:

Unit – 1: Introduction to Organisational Behaviour

10 Hours

Meaning, definition, importance, nature and scope of OB, conceptual models of OB, factors influencing organisational behaviour

Unit – 2: Individual Behaviour

12 Hours

Individual Behaviour: Meaning, factors affecting individual behaviour, reasons for understanding individual behaviour.

Personality: Meaning, types, determinants and traits of personality

Learning: Meaning, types of learners, the learning process, learning curve

Attitude: Meaning, characteristics, components, formation of attitude.

Perception: Meaning, importance, factors influencing perception

Unit – 3: Group and Team Dynamics

12 Hours

Group Dynamics: Meaning, types of groups, functions of groups, stages of group development, strategies for improving group dynamics, determinants of group behaviour.

Team Dynamics: Meaning, types of teams, team building, effective team management, stages of professional interpersonal relations, difference between groups and teams.

Unit – 4: Motivation and Leadership

12 Hours

Motivation: Meaning, nature and importance of motivation, motivation theories: Maslow's need hierarchy theory, Herzberg's two factor theory, McGregor's Theory X and Theory Y

Leadership: Meaning and importance, qualities of a good leader, types of leadership, theories of leadership: Fiedler's contingency theory, Path goal theory, Managerial grid theory

Unit – 5: Dynamics of Organisational Behaviour

10 Hours

Organizational Culture and Climate: Meaning, importance, factors influencing organizational climate.

Organizational Change: Meaning, importance, change process, resistance to change, managing change.

Organizational Development: Meaning, objectives, benefit, OD process.

Skill Development Activities

1. Prepare a visual chart summarizing different organizational behaviour (OB) models, including their key concepts and applications.
2. Form a team and identify different personality traits among them.
3. Conduct a role-playing session demonstrating different dynamics within a team, focusing on stages of team development and strategies for effective collaboration.
4. Visit two organizations to gather data on motivational models they employ. Create a comparative report highlighting these models, their implementation, and outcomes.
5. Develop a chart outlining the stages of Organizational Development (OD)

Books for Reference

1. Luthans, F. *Organizational behaviour*. McGraw Hill.
2. Robbins, S. *Organizational behaviour*. International Book House.
3. Newstrom, J. W., & Davis, K. *Organizational behaviour*. McGraw Hill.
4. Aswathappa, K. *Organizational behaviour*. HPH.
5. Reddy, K., & Appanniah. *Management and behavioural process*. HPH.
6. Sharma, R. K., & Gupta, S. K. *Management and behaviour process*. Kalyani Publishers.
7. Rekha, & Vibha. *Organizational behavioural*. VBH.
8. Aquinas, P. G. *Organizational behaviour*. Excel Books.
9. Gangadhar, M., Rao, V. S. P., & Narayan, P. S. *Organizational behaviour*. HPH
10. Udai Pareek and Sushama Khanna. (Year). *Understanding Organizational Behaviour*. Oxford University Press.
11. Uday Kumar Haldar. (Year). *Organizational Behaviour: Text and Cases*. McGraw Hill Education.
12. Griffin, R. W., & Moorhead, G. (Year). *Organizational Behavior: Managing People and Organizations*. Cengage Learning.

Course Code : BBA 2.4

Title of the Course : MARKETING MANAGEMENT

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of the course are:

1. To understand the fundamental concepts and recent trends in marketing.
2. To analyze the micro and macro environments affecting marketing decisions.
3. To explore market segmentation strategies.
4. To develop a comprehensive understanding of the marketing mix elements and their applications.
5. To apply the seven P's framework to design effective services marketing strategies.

Course Outcomes:

On successful completion of the course, the student will:

1. Understand the concepts and functions of marketing
2. Analyze marketing environment impacting the business
3. Segment the market and understand the consumer behaviour
4. Describe the 4p's of marketing and also strategize marketing mix
5. Describe 7'ps of service marketing mix

Syllabus:

Unit – 1: Introduction to Marketing

10 Hours

Meaning, definition, concepts of marketing, approaches to marketing, functions of marketing, recent trends in marketing: e- business, m-business, Green marketing, Influencer marketing, AI marketing, Chatbots, Content marketing, Digital marketing, Social media marketing and e-tailing (concepts only).

Unit – 2: Marketing Environment

12 Hours

Micro Environment: The company, suppliers, marketing intermediaries, competitors and customers

Macro Environment: Demographic, economic, natural, technological, political, legal, socio-cultural environment.

Unit – 3: Market Segmentation and Consumer Behaviour

10 Hours

Market Segmentation: Meaning, bases of market segmentation, requisites of sound market segmentation

Consumer Behaviour: Meaning, buyer v/s consumer, factors influencing consumer behaviour, buying roles, buying decision process.

Unit – 4: Marketing Mix

16 Hours

Marketing Mix: Meaning, elements of marketing mix

Product: Product mix, product line (meaning only), product life cycle, new product development, reasons for failure of new product, branding, packing and packaging, labeling (meaning only)

Pricing: Meaning, objectives, factors influencing pricing policy, methods of pricing

Physical Distribution: Meaning, factors affecting channel selection, types of marketing channels
Promotion: Meaning and significance of promotion, personal selling and advertising (meaning only)

Unit – 5: Services Marketing

8 Hours

Meaning of services, difference between product and services, unique characteristics of services, classification of services, 7P's of services marketing (concepts only), SERQUAL model, growth and significance of service sector in India

Skill Development Activities

1. Imagine you are starting a small business. How would you use social media to reach potential customers?
2. Analyze how changes in the company's suppliers, competitors, and socio-cultural environment can influence the launch of a new product.
3. Conduct a market segmentation exercise for a new fitness app targeting young adults. Identify at least three bases of segmentation you would use and explain why each base is relevant for this target market.
4. Design a new product launch campaign for a sustainable clothing line. Outline the product's life cycle stages and propose pricing strategies.
5. Create a service blueprint for a local spa offering wellness packages. Include all seven P's of services marketing (process, people, physical evidence, etc.) and explain how each element contributes to delivering exceptional customer experiences and retaining clients.

Books for Reference

1. Reddy, P. N., & Appanniah. *Marketing Management*. HPH.
2. Kotler, P. *Marketing Management*. Prentice Hall.
3. Gandhi, J. C. *Marketing Management*. Tata McGraw Hill.
4. Bose, B. *Marketing Management*. Himalaya Publishers.
5. Stanton, W. J., Etzel, M. J., & Walker, B. J. *Fundamentals of Marketing*. McGraw Hill Education.
6. Ramesh, & Prasad, J. *Marketing Management*. I.K. International.
7. Sontakki. *Marketing Management*. Kalyani Publishers.
8. Keller, K. L., & Kotler, P. *Marketing Management*. Pearson.
9. Armstrong, G., & Kotler, P. *Marketing: An Introduction*. Pearson.
10. Lamb, C. W., Hair, J. F., & McDaniel, C. *Essentials of Marketing*. Cengage Learning.

Course Code : BBA 2.5

Title of the Course : FINANCIAL ACCOUNTING

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of the course are:

1. To understand the preparation of Final Accounts of a Partnership Firm.
2. To calculate and process fire insurance claims for stock loss.
3. To prepare ledger accounts for joint ventures.
4. To understand conversion procedures and accounting entries for converting a partnership to a limited company.
5. To explore contemporary accounting practices.

Course Outcomes:

On successful completion of the course, the student will:

1. Understand the preparation of final accounts of a partnership firm.
2. Learn the process of calculating fire insurance claims.
3. Gain the ability to prepare ledger accounts for joint ventures.
4. Understand the modes of calculating and discharging purchase consideration and preparing relevant ledger accounts and balance sheets.
5. Acquire knowledge of emerging concepts in accounting.

Syllabus:

Unit – 1: Final Accounts of Partnership Firm

12 Hours

Meaning of Partnership Firm, Partnership deed-clauses in Partnership deed, Preparation of Final accounts of partnership firm-Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners capital account (fluctuating method only) and Balance sheet

Unit – 2: Insurance Claims

12 Hours

Meaning, need, loss of stock policy, steps for ascertaining fire insurance claims, treatment of salvage, average clause, treatment of abnormal items, simple problems on fire insurance claims

Unit – 3: Accounting for Joint Ventures

12 Hours

Meaning, objectives, distinction between joint venture and partnership, Simple problems on preparation of ledger accounts when separate set of books are maintained for joint ventures; Simple problems on preparation of ledger accounts when separate set of books are not maintained for joint ventures (excluding problems on journal entries in both the cases)

Unit – 4: Conversion of Partnership into a Limited Company

14 Hours

Meaning, objectives of conversion, Purchase consideration: Meaning, methods of calculation of purchase consideration (net asset method, net payment method and lump sum method); Modes of discharge of purchase consideration; Simple problems on preparation of ledger accounts in the books of vendor (excluding problems on journal entries); Incorporation journal entries and preparation of balance sheet of the purchasing company

Unit – 5: Recent Developments in Accounting

6 Hours

Human Resource Accounting, Social Responsibility Accounting, Forensic Accounting, Green Accounting and Sustainable Reporting (concepts only)

Skill Development Activities

1. Draft a partnership deed for a new firm including clauses on profit sharing and duties of partners
2. What steps would you take to determine the amount of an insurance claim for a business that experienced partial inventory loss due to fire considering the average clause?
3. How would you differentiate between the accounting treatments of a joint venture and a partnership in the books of accounts?
4. Explain the different methods of calculating purchase consideration.
5. Analyse the recent developments in the field of Accounting.

Books for Reference

1. S.P. Jain, K I Naranag and Simi Agarwal. *Financial Accounting and Reporting*. Kalyani Publishers
2. Anil Kumar, A., & Others. *Financial accounting & reporting*. HPH.
3. Arunachalam, M. A., & Raman, K. S. *Advanced accountancy*. HPH.
4. K S Raman and M A Arulanandan, . *Advanced accountancy Vol II*. HPH
5. Goyal, V. K. *Financial accounting* (2nd ed.). PHI Learning
6. Shukla, M. C., & Grewal, T. S. *Advanced accountancy*. S Chand Publishers
7. Gupta, R. L., & Radhaswamy, M. *Advanced accountancy Vol I & II*. S Chand Publishers
8. Agarwal, R. K., & Jain, S. P. *Advanced financial accounting*. New Age International Publishers.
9. Guruprasad Murthy, *Financial accounting*. HPS
10. Nigam, B. M. L., & Sharma, G. L. *Advanced accountancy*. HPH
11. Maheshwari, S., & Maheshwari, S. K. *Financial accounting*. Vikas Publishig House

Course Code : BBA 2.6

Title of the Course : BUSINESS STATISTICS AND LOGIC

Course Credits: 4 Credits

Total No. of Teaching Hours: 56 Hours

No. of Hours per Week: 4 Hours

Pedagogy: Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities

Course Objectives: The objectives of the course are:

1. To understand the foundational concepts of statistics and its applications in various fields.
2. To calculate and interpret measures of central tendency and dispersion for data analysis and decision-making.
3. To analyze relationships between variables using correlation and regression techniques.
4. To construct and interpret index numbers for measuring changes in economic variables and analyze time series data and forecast future trends using appropriate statistical methods.
5. To apply logical reasoning skills and apply the same in problem solving.

Course Outcomes:

On successful completion of the course, the student will:

1. Understand basic concepts and data collection methods in statistics.
2. Learn to tabulate and graphically represent data.
3. Calculate and interpret central tendency and dispersion measures.
4. Construct and apply various index numbers and analyze time series data and measure trends.
5. Apply logical reasoning skills in problem solving.

Syllabus:

Unit – 1: Introduction to Statistics

8 Hours

Statistics: Meaning, definition, importance, objectives and limitations of statistic, application of statistics

Data: Meaning, types of data – primary data and secondary data, methods of data collection: Questionnaire (offline and online), schedule - concepts only

Collection of Data: Primary data and secondary data, factors influencing choice of methods,

Classification of Data: Meaning, types of classification

Statistical Series: Meaning, types of series

Tabulation of Data: Meaning of a table, tabulation, parts of a statistical table, simple problems on construction of tables

Unit – 2: Measures of Central Tendency and Dispersion

14 Hours

Measures of Central Tendency: Meaning, objectives, requisites of an ideal average. various measures of central tendency- Arithmetic Mean -Simple and weighted average (Exclude missing frequency), Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode. Graphs – Histogram and Ogive curves

Measures of Dispersion: Meaning, methods of measuring dispersion - Range, Quartile Deviation, Mean Deviation (theory only), problems on standard deviation (only direct method) and co-efficient of variation

Unit – 3: Correlation and Regression

10 Hours

Correlation: Meaning, types of correlation, Karl Pearson's Coefficient of Correlation (Deviation from actual mean only), computation of probable error. Spearman's Rank Correlation Coefficient (simple problems)

Regression: Meaning, regression lines, regression equations – simple problems

Unit – 4: Index Numbers and Time Series

16 Hours

Index Numbers: Meaning, definition and uses of index numbers, classification of index numbers, construction of aggregate simple and weighted index numbers - Problems on Fishers' Ideal Index Number, tests of adequacy (time reversal test and factor reversal test), Problems on construction of consumer price index

Time Series: Meaning, uses and components of time series, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), (for both odd and even numbers of years), calculation and estimation of trend values.

Unit – 5: Logical Reasoning

8 Hours

Number series, coding and decoding, odd man out, direction tests, seating arrangements

Skill Development Activities

1. Design a questionnaire for collecting primary data on consumer preferences for a new product, considering both offline and online formats.
2. Calculate the mean and standard deviation of quarterly revenue for two companies. Identify which company has more consistent revenue.
3. Collect sales and advertisement expenses data of a company for last 10 years and compute correlation.
4. Use the Least Square Method to fit a straight-line trend to sales data over the past ten years. Estimate future sales based on the trend line and interpret the trend's implications for business planning.

Books for Reference

1. Gupta, S. P. *Statistical Methods*. Sultan Chand.
2. Gupta, B. N. *Statistics*. Sahitya Bhavan.
3. Gupta, S. C. *Business Statistics*. HPH.
4. Naidu, N. V. R. *Operation Research*. I.K. International.
5. Elhance, D. N. *Statistical Methods*. Kitab Mahal.
6. Sancheti, D. C., & Kapoor, V. K. *Business Maths*. Sultan Chand.
7. Veerachamy, R. *Operation Research*. I.K. International.
8. Mani, A. *Quantitative Analysis for Business Decisions - I*. SBH.
9. Jayashankar, S. *Quantitative Techniques for Management*. Excel Publishers.
10. Apte, D. P. *Statistical Tools for Managers using MS Excel*. Excel Publishers.
11. Chikoddi, R. S., & Satyaprasad, B. G. *Quantitative Analysis for Business Decision*. HPH.