

St. Joseph's College (Autonomous)

#36, Lalbagh Main Road, Bangalore 560027

Re-Accredited With 'A++' Grade by NAAC

Recognized by UGC as College of Excellence



Faculty of Commerce and Management

Bachelor of Business Administration

Curriculum
*OBE Framework,
2019-2020 onwards*

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1.0 About the College

St. Joseph's College (Autonomous), Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 137 years. It has been conferred as College of Excellence by the University Grants Commission (India). The college is awarded a rating of A++ (3.79/4), in the 4th cycle of re-accreditation by the National Assessment and Accreditation Council (NAAC) in 2017. St. Joseph's College has around 300 teaching and non-teaching staff and more than 6000 students.

VISION

St. Joseph's College's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation, and social concern.

MISSION

1. Academic Excellence: Studyingjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values, and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion, and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the college to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

2.0 Faculty of Commerce and Management

Department of Commerce and Management at St. Joseph's College provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the college's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation, and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of the dynamic business world.

Vision

To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.

Mission Statement

The Department of Commerce and Management strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

3.0 Program Profile

The Programme is designed to provide a basic understanding of Management education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision-making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It facilitates students to acquire adequate knowledge in the field of Business administration, HR management, Organizational behavior, Business communication, Management skills, Corporate administration, Finance management, Business laws, Business ethics, Accounting, planning, International business, Event management, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers CBCS (Choice Based Credit System) in the fourth Semester which is inter-disciplinary in nature.

☞ Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor's Degree in Business Administration (B.B.A).

☞ Eligibility for admission: Candidates who have completed Two years Pre–University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

Program EDUCATIONAL OBJECTIVE [PEOs]

| | |
|---|---|
| 1 | The three year BBA program aims at developing a student's intellectual ability, executive personality, and management skills through an appropriate blending of business and general education. |
| 2 | To make sustained efforts for the holistic development of the students and thereby empower them to ably faced the challenges posed by changing business environment |
| 3 | The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad. |
| 4 | To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society. |

PEOs TO MISSION STATEMENT MAPPING

| MISSION STATEMENTS | PEO1 | PEO2 | PEO3 | PEO4 |
|------------------------|------|------|------|------|
| 1. Academic Excellence | H | | M | |
| 2. Character Formation | M | H | L | |
| 3. Social Concern | | | | H |

H=High | L= Low | M=Moderate

PROGRAM OUTCOMES (POs)

| | | |
|---|-----|---|
| 1 | PO1 | Acquire knowledge of management practices, skills in functional areas of business and legal and ethical aspects of business administration. |
| 2 | PO2 | Analyze qualitative and quantitative problems by collecting, analyzing data using mathematical, statistical and ICT to solve complex business problems. |
| 3 | PO3 | Demonstrate entrepreneurial traits to start and manage their innovative businesses to cater to the needs of consumers and society at large. |
| 4 | PO4 | Exhibit critical thinking skills in solving managerial issues & problems arising due to changes in the business environment. |
| 5 | PO5 | Demonstrate people skills, communication skills, personality traits, professionalism, social and emotional intelligence and also exhibit a spirit of cooperation, leadership, and teamwork to accomplish pre-defined goals. |
| 6 | PO6 | Awareness of social responsibility and issues that business enterprises must address, including business ethics, cultural diversity and ecological concerns. |

POs TO MISSION STATEMENT MAPPING

| MISSION STATEMENTS | PEO1 | PEO2 | PEO3 | PEO4 | PEO5 | PEO6 |
|------------------------|------|------|------|------|------|------|
| 1. Academic Excellence | H | H | H | | | |
| 2. Character Formation | M | L | M | H | H | L |
| 3. Social Concern | M | | L | L | | H |

H=High | L= Low | M=Moderate

4.0 Program Structure

The BBA program structure is spread across six semesters in three years. Each semester comprises of 6 to 7 courses. The program content is regularly updated to keep pace with changes in the business environment. At the end of the semesters, the student is expected to have a good grasp of the various aspects of management skills and techniques. Along with this he/she should be well-versed with problem-solving abilities and people management skills. The Program Consists of:

- 1. Foundation Course (FC):** Foundation Courses (compulsory) which give general exposure to a student in communication and subject-related area. The foundation courses are offered at a centralised level by the foundation courses department of the college. The foundation courses are generally offered at the end of the semester.
- 2. Core Course (CC):** A course that should compulsorily be studied by a candidate as a core requirement. The core course provides a sound knowledge of the program.
- 3. Allied Course (AC):** A course that is being closely associated with the program. Knowledge of allied courses supports better understanding and implementation of the knowledge acquired from core courses.

4. **Open electives (OE):** These are of general nature and unrelated to the discipline to expose the student in areas of other disciplines like science and arts. Under management, the faculty of commerce and management offer two electives to students of other disciplines. [1] Entrepreneurship and [2] Human Resource Management.
5. **Elective Course (EC):** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
6. **Skill Enhancement Courses (SEC):** These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth. They are as follows:
 - a. **Project work:** Students should undertake project work or dissertation in the 6th semester of the course. Project work is considered as a special course involving the application of knowledge in solving/analyzing/exploring a real-life situation / difficult problem. A Project/Dissertation work would be of 4 credits.
 - b. **Internship:** As a part of the course completion requirement, it is mandatory for students of BBA to complete 6 weeks of internship after the completion of their IV semester examination.
 - c. **Business and Corporate Etiquettes:** A course in the 4th semester is designed to help students in developing interpersonal skills, professionalism and corporate etiquette.

5.0 Program Pedagogy

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

| Classrooms Methodologies | Beyond Classroom | Industry Exposure |
|--|-------------------------------|------------------------------|
| 1. Classroom learning | 1. Conferences | 1. Internships |
| 2. Use of multimedia (PowerPoint presentation, audiovisuals). | 2. Projects | 2. Industrial visits |
| 3. Case studies | 3. Seminars and workshops | 3. International study tours |
| 4. Games and group activities | 4. Development programs | |
| 5. Roleplay | 5. Fests and competitions | |
| 6. Guest lectures | 6. Learning exchange programs | |
| 7. Assignments & quizzes | 7. Research-based assignments | |
| | 8. Outreach and drives | |

6.0 Program Assessment

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 30% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and

other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End semester Examinations.

Students must score a minimum of 35% / 25 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours & for 70 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.


| Components of Continuous Assessment | | | |
|-------------------------------------|--|-------|----------|
| Assessment methods | Remarks | | CA marks |
| Mid-semester examination | <ul style="list-style-type: none"> ▪ One-hour examination ▪ 30 marks written examination ▪ Centrally organized test | | 15 |
| Assignment and tasks | Decided by the course instructor | | 10 |
| Attendance | Attendance | Marks | 5 |
| | 95% - 100% | 5 | |
| | 91% - 94.99% | 4 | |
| | 85% - 90.99% | 3 | |
| | 80% - 84.99% | 2 | |
| | 75% - 79.99% | 1 | |
| | TOTAL | | 30 |

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
 - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typological / mistakes and language.
1. Section A: Conceptual (5x2 marks = 10) 5/6 questions: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
 2. Section B: Analytical (3x5marks = 15) 3/4 questions: Questions in this section are to test whether students can analyze.
 3. Section C: Descriptive (2 x15 marks =30) 2/3 questions: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
 4. Section D: Case Study/ Compulsory Question (1 x 15 marks = 15): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study of compulsory questions can be asked. For practical based papers, questions are numerical in nature.

7.0 Glossary

1. Program: An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.

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2. **Course:** Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.
 3. **Credit:** Choice Based Credit System (CBCS) program in which the students have a choice to choose from the prescribed courses and adopt an interdisciplinary approach to learning.
 4. **Outcome-Based Education (OBE):** An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
 5. **Programme Educational Outcomes:** PEOs are statements that describe the Institution's Mission aligned with the program.
 6. **Program Outcomes:** POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
 7. **Course Outcomes:** COs are statements that describe what students should be able to do at the end of a course.



Course Matrix

| Course Matrix: Bachelor of Business Administration (BBA) – Regular | | | | | |
|---|-------------------------------------|-----------|-------|---------|-------|
| Code | Course Title | Structure | Hours | Credits | Marks |
| First Semester | | | | | |
| BBA1119 | Financial Accounting | CC | 4 | 4 | 100 |
| BBA1219 | Business Economics | AC | 4 | 4 | 100 |
| BBA1319 | Quantitative techniques- I | AC | 4 | 4 | 100 |
| BBA1419 | Business Management | CC | 4 | 4 | 100 |
| Second Semester | | | | | |
| BBA2119 | Corporate Accounting | CC | 4 | 4 | 100 |
| BBA2219 | Business Environment | CC | 4 | 4 | 100 |
| BBA2319 | Quantitative Techniques – II | AC | 4 | 4 | 100 |
| BBA2419 | Human Resource Management | CC | 4 | 4 | 100 |
| Third Semester | | | | | |
| BBA3119 | Cost Accounting | CC | 4 | 4 | 100 |
| BBA3219 | Marketing Management | CC | 4 | 4 | 100 |
| BBA3319 | Banking Theory & Practice | CC | 4 | 4 | 100 |
| BBA3419 | Production & Operational Management | CC | 4 | 4 | 100 |
| Fourth Semester | | | | | |
| BBA4119 | Business Research | CC | 4 | 4 | 100 |
| BBA4219 | Financial Management | CC | 4 | 4 | 100 |
| BBA4319 | Business and Corporate Etiquettes | SEC | 2 | 2 | 50 |
| BBA4419 | Event Management | AC | 2 | 2 | 50 |
| | CHOICE BASED CREDIT SYSTEM-1 | OE | 2 | 2 | 50 |
| | CHOICE BASED CREDIT SYSTEM-2 | OE | 2 | 2 | 50 |
| Fifth Semester | | | | | |
| BBA5119 | Management Accounting | CC | 4 | 4 | 100 |
| BBA6019 | Income Tax | CC | 4 | 4 | 100 |
| BBA5319 | International Business | CC | 4 | 4 | 100 |
| BBA5419 | Entrepreneurial Development | CC | 4 | 4 | 100 |
| | Electives-1 | EC | 4 | 4 | 100 |
| | Electives-2 | EC | 4 | 4 | 100 |
| | INTERNSHIP | SEC | 6W | 2 | |

| Sixth Semester | | | | | |
|--|---|----|---|---|-----|
| BBA6119 | Service Management | CC | 4 | 4 | 100 |
| BBA6219 | Business Taxation | CC | 4 | 4 | 100 |
| BBA6319 | Strategic Management | CC | 4 | 4 | 100 |
| BBA6419 | Business Law | CC | 4 | 4 | 100 |
| | Electives-1 | EC | 4 | 4 | 100 |
| | Electives-2 | EC | 4 | 4 | 100 |
| ELECTIVE GROUPS | | | | | |
| FINANCE ELECTIVES | | | | | |
| BBADEF5519 | Security Analysis and Portfolio Management | EC | 4 | 4 | 100 |
| BBADEF5619 | Financial & Commodity Markets | EC | 4 | 4 | 100 |
| BBADEF6519 | Financial Modelling with EXCEL | EC | 4 | 4 | 100 |
| BBADEF6619 | Financial Services | EC | 4 | 4 | 100 |
| MARKETING ELECTIVES | | | | | |
| BBADEM5519 | Retail Management | EC | 4 | 4 | 100 |
| BBADEM5619 | Consumer Behaviour | EC | 4 | 4 | 100 |
| BBADEM6519 | Strategic Brand Management | EC | 4 | 4 | 100 |
| BBADEM6619 | Digital Marketing | EC | 4 | 4 | 100 |
| HUMAN RESOURCE MANAGEMENT ELECTIVES | | | | | |
| BBADEH5519 | Global HRM | EC | 4 | 4 | 100 |
| BBADEH5619 | Human Resource Development | EC | 4 | 4 | 100 |
| BBADEH6519 | Compensation Management | EC | 4 | 4 | 100 |
| BBADEH6619 | Labour Law | EC | 4 | 4 | 100 |
| BANKING & INSURANCE ELECTIVES | | | | | |
| BBADEB5519 | Indian Financial System | EC | 4 | 4 | 100 |
| BBADEB5619 | Banking Technology and Management | EC | 4 | 4 | 100 |
| BBADEB6519 | Risk Management for Banks & Insurance Companies | EC | 4 | 4 | 100 |
| BBADEB6619 | Insurance Planning & Management | EC | 4 | 4 | 100 |



First Semester

| FIRST SEMESTER | | | | | | |
|---|----------------------|-----|---------|-------|-----|-----|
| Course Title | FINANCIAL ACCOUNTING | | Credits | Hours | | |
| Course Code | BBA1119 | | 4 | 60 | | |
| Course Objectives | | | | | | |
| <ol style="list-style-type: none"> To acquaint students with the accounting concepts, tools, and techniques influencing business organizations. Impart an understanding of the theory of recording transactions in business & measurement techniques. | | | | | | |
| Course Outcomes | | | | | | |
| CO1 Students get familiarized with Accounting theories and Indian Accounting Standards. CO2 A thorough understanding of the accounting process and recording procedures CO3 Understanding various internal books to be maintained by different companies CO4 Enabling to convert single entry to double entry system CO5 Can understand the applicability of Indian Accounting standards with Current and Fixed assets valuations and disclosure requirements | | | | | | |
| Reference Books | | | | | | |
| Bhattacharya, S.K. and J. Dearden, <i>Accounting for Manager</i> . Vikas Publishing House. Chowdary A. <i>Fundamentals of Accounting & Financial Analysis</i> . Pearson Education. Gupta, R.L. and V.K. Gupta. <i>Financial Accounting: Fundamental</i> , Sultan Chand Publishers. Jain S P & Narang, <i>Basic Financial Accounting</i> . Kalyani Publishers Maheshwari, S.N. and S. K. Maheshwari. <i>An Introduction to Accountancy</i> . Vikas Publishing House. | | | | | | |
| Self-Study Topics: | | | | | | |
| <ol style="list-style-type: none"> Limitations of Accounting, Difference between Journal and Ledger Recent issues/changes related to Indian Accounting Standards and IFRS Understanding different types of final accounts format | | | | | | |
| CO-PO MAPPING | | | | | | |
| Course Outcome | Program Outcome | | | | | |
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | | | L | | |
| 2 | H | H | M | H | | |
| 3 | H | H | | | L | |
| 4 | H | H | | H | | |
| 5 | H | H | L | | | |
| H=High L= Low M=Moderate | | | | | | |

COURSE CONTENTS

| | | |
|--|---|----------|
| Unit 1 | INTRODUCTION TO FINANCIAL ACCOUNTING | 06 Hours |
| Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India –A brief introduction to IND AS, IAS and IFRS. | | |
| Unit 2 | ACCOUNTING PROCESS | 10 Hours |
| Meaning – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance (Problems). Rectification of Errors- Classification of Errors, Rectification of errors which do not affect the Trial Balance, Rectification of errors affecting Trial Balance. | | |
| Unit 3 | SUBSIDIARY BOOKS | 10 Hours |
| Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns, Book – Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement. | | |
| Unit 4 | CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY | 10 Hours |
| Steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. preparation of final accounts. | | |
| Unit 5 | ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS | 16 Hours |
| Current Assets: Inventories (Ind AS 2) - Meaning — Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement -Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets — Accounting for Intangible assets (Ind AS 38). | | |

FIRST SEMESTER

| | | | |
|--------------|--------------------|---------|-------|
| Course Title | BUSINESS ECONOMICS | Credits | Hours |
| Course Code | BBA1219 | 4 | 60 |

Course Objectives

1. To equip the students with the fundamental concepts of economics and understand how households (demand) and businesses (supply) interact in various market structures and its implications.
2. To facilitate students with insights on theories of consumption and production and their impact on the business.

Course Outcomes

- C01 Analyze and understand the basic concepts of business economics and its role in business decisions.
 C02 Interpret and apply the theories of consumer behaviour and utility.
 C03 Identify the determinants of demand and supply for a good in a competitive market.
 C04 Understand the major characteristics of different market structures and its implications on firm's pricing and output decision.
 C05 Analyze and apply the different costs and study the short run and long run relationship of costs.

Reference Books

- ☞ H.L. Ahuja, Modern Micro Economics, 19th Edition, S Chand Publications.
- ☞ D.M. Mithani, Principles of Economics, Himalaya Publication.
- ☞ M. John Kennedy, Micro Economics, Himalaya Publication.
- ☞ S.K. Agarwal, Micro Economics, Excel Books.
- ☞ R. Cauvery, Micro Economic Theory, S. Chand Publication.

Self-Study Topics:

1. Preparing a report on demand, production, cost, profit and market competitions with reference to a firm and industry.
2. Assessment of demand Elasticity of a consumer product.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | L | M | M | M | M |
| 2 | H | M | | | | |
| 3 | H | M | M | M | M | |
| 4 | H | | | | | |
| 5 | H | | | | | |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|--|------------------------------------|----------|
| Unit 1 | INTRODUCTION TO BUSINESS ECONOMICS | 08 Hours |
| Business Economics - meaning, characteristics, distinction between business economics and economics, scope of business economics, uses/objectives of business economics, role and responsibilities of business economist. | | |
| Unit 2 | THEORY OF CONSUMER BEHAVIOUR | 10 Hours |
| Consumer Behavior; Consumer Sovereignty; Limitations; Approaches to the Study of Consumer Behavior- cardinal approach, the law of equi-marginal utility, ordinal approach, indifference curve analysis; Consumer Surplus (Marshall). | | |
| Unit 3 | DEMAND AND SUPPLY ANALYSIS | 12 Hours |
| Theory of demand analysis; Demand - demand determinants, law of demand, characteristics, exceptions; Elasticity of Demand - Price elasticity - types, determining factors, change in demand, business applications of price elasticity; Concepts of income and cross elasticity of demand; Price elasticity of demand measurement by total outlay method; Demand Forecasting methods; Demand forecasting methods for a new product; Law of Supply - meaning, determinants of supply and its influence on cost of production. | | |
| Unit 4 | MARKET STRUCTURES | 12 Hours |
| Perfect competition - features, price & output determination; Monopoly - features, price & output determination; Monopolistic competition - features, price and output determination; Oligopoly. | | |
| Unit 5 | COST AND PRODUCTION FUNCTION | 10 Hours |
| Concepts of Cost - TFC, TVC, TC, AFC, AVC, AC and MC; Factors influencing cost of production; Opportunity Cost; Cost output relationship in the short and long run; Concepts of revenue - TR, AR and MR. Production Function - meaning, law of variable proportion, short-run, laws of returns to scale, long run; Economics of scale, Diseconomies of scale, Iso-quants and Iso-costs properties. | | |

FIRST SEMESTER

| | | | |
|--------------|-----------------------------|---------|-------|
| Course Title | QUANTITATIVE TECHNIQUES – I | Credits | Hours |
| Course Code | BBA1319 | 4 | 60 |

Course Objective

1. To provide basic knowledge of quantitative methods and their application to commercial situations and for decision making in business.

Course Outcomes

- C01 Understand the basic concepts mathematics which are applicable to business and finance
 C02 Study the theory of equations and its commercial and business applications
 C03 Learn the fundamental concept of rate of interest and its applications in banking and finance
 C04 Study matrix algebra and its business applications
 C05 Understand the basics of sequences and series and their role in business decision making

Reference Books

- ☞ Dikshit & Jain: Business Mathematics, HPH
- ☞ Ranganath: Business Mathematics, GK Publications
- ☞ Zamarudeen: Business Mathematics, Vikas Publishers
- ☞ R. Selvaraj, Quantitative Methods in Management, Excel Books.
- ☞ G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl

Self-Study Topics

1. Calculation of future value of present value.
2. Calculation of geometric mean i.e, CAGR.
3. Calculation of EMI, Premium amount.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | | H | | | | |
| 2 | | H | | | | |
| 3 | | H | | | | |
| 4 | H | | | | | |
| 5 | | H | | | | |

H=High | L= Low | M=Moderate

| COURSE CONTENTS | | |
|---|-----------------------------|----------|
| Unit 1 | BASIC MATHEMATICAL CONCEPTS | 08 Hours |
| Factors- factorization- HCF -LCM - Basic laws of Ratio and Proportions - Percentage - profit and loss – Application problems in business | | |
| Unit 2 | THEORY OF EQUATION | 08 Hours |
| Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations- Quadratic Equation. Problems on Commercial Application. | | |
| Unit 3 | COMMERCIAL ARITHMETIC | 08 Hours |
| Simple interest-Compound interest– Types of annuities - Problems | | |
| Unit 4 | MATRICES AND DETERMINANTS | 14 Hours |
| Meaning, types of matrices, operations of addition, subtraction, multiplication of two matrices –problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. Ad joint of a square matrix, singular and non-singular matrices – inverse of a square matrix – Problems on linear equations in two variables using Cramer’s rule. | | |
| Unit 5 | PROGRESSIONS | 12 Hours |
| Introduction – Arithmetic Progression - Finding the „nth term of an AP and Sum to nth term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression –Finding nth term of GP – Sum to nth Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP. | | |

FIRST SEMESTER

| | | | |
|--------------|---------------------|---------|-------|
| Course Title | BUSINESS MANAGEMENT | Credits | Hours |
| Course Code | BBA1419 | 4 | 60 |

Course Objectives

1. The objective is to familiarize the students with concepts and principles of Management.
2. To facilitate the development of managerial skills.

Course Outcomes

- C01 Understand the basic functional areas of management.
 C02 Apply the knowledge of management in decision making.
 C03 Compare the different organizational structure.
 C04 Apply the various leadership styles in workplace.
 C05 Understand the ethical issues in the various managerial functions of a business.

Reference Books

- ☞ Koontz & O'Donnell, Management, McGraw Hill.
- ☞ L M Prasad, Principles of management, Sultan Chand & Sons
- ☞ T. Ramaswamy : Principles of Management, HPH
- ☞ V.S.P Rao/Bajaj, Management process and organization, Excel Books
- ☞ Thomas. N. Duening& John. M. Ivan cevich, Management, Principles and Guidelines, Biztantra Publications

Self-Study Topics

1. Different types of Organization Charts (structure).
2. Chart on Staffing.
3. Graphic representation of Maslow's Theory.
4. Chart on Media of Communication.
5. Draft Control chart for different industries / business groups

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | | | | | |
| 2 | | M | | H | | L |
| 3 | | | M | | | |
| 4 | | | | H | M | |
| 5 | H | | M | | | H |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|---|---|----------|
| Unit 1 | INTRODUCTION TO MANAGEMENT | 10 Hours |
| <p>Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) and Behavioural Science Approach (brief outline) – Modern Management Theory - Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Managerial skill set.</p> | | |
| Unit 2 | PLANNING FORECASTING AND DECISION MAKING | 08 Hours |
| <p>Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.</p> | | |
| Unit 3 | ORGANIZING AND STAFFING | 10 Hours |
| <p>Introduction – direct and indirect labour - Meaning – Types: Direct Labour, Indirect Labour – labour control – job evaluation and merit rating - Idle Time – Overtime – Labour Turn Over - Time Rate System, Piece Rate System, Incentive Systems - Halsey plan, Rowan premium plan & Taylor’s and Merrick’s differential Piece Rate System.</p> | | |
| Unit 4 | LEADERSHIP, MOTIVATION AND DIRECTING | 12 Hours |
| <p>Motivating and Leading People at work: Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likert Management theory, situational contingency theory; Motivation: Concept, Theories - Maslow, Herzberg, McGregor, Ouchi, Vrooms expectancy theory. Financial and non-financial incentives. Directing: Meaning – Principles and techniques of directing.</p> | | |
| Unit 5 | MANAGERIAL CONTROL, CO-ORDINATION AND CHANGE MANAGEMENT | 12 Hours |
| <p>Managerial control: concept and process: Effective control system: Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co-ordination. Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment.</p> | | |



Second Semester

SECOND SEMESTER

| | | | |
|--------------|----------------------|---------|-------|
| Course Title | CORPORATE ACCOUNTING | Credits | Hours |
| Course Code | BBA 2119 | 4 | 60 |

Course Objectives

1. To provide introductory knowledge about the various aspects of Cost Accounting.
2. To facilitate students to ascertain the cost of various products and services and prepare quotations.

Course Outcomes

After completion of the course, student will be able to:

C01 Prepare company financial statements.

C02 Calculate the value of Goodwill and shares in a company.

C03 Understand the legal provisions for companies under different circumstances like Internal Reconstruction, Mergers and Acquisitions and Liquidation.

C04 Pass accounting entries and record financial transactions in the books of the company.

C05 Analyse treatment of expenses, reserves, surplus of companies under different circumstances like Internal Reconstruction, Mergers and Acquisitions and Liquidation.

Reference Books

- ☞ Anil Kumar - Marriappa – Corporate Accounting , HPH
- ☞ M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH
- ☞ Dr. S.N. Maheswari , Financial Accounting, Jain Book Depot
- ☞ S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
- ☞ R L Gupta, Advanced Accountancy, Sultan Chand and Sons

Self-Study Topics

1. Observe the latest financial statements of any two limited companies in India like Infosys etc. prepared according to revised provisions of The Companies' Act 2013.
2. Valuation of Goodwill according to IFRS, difference between purchased and internally generated goodwill.
3. Study the different types of Mergers and Acquisitions that are possible and present a real-life case of any merger or acquisition of an Indian company.
4. Identify the new amendments in Liquidation of companies and also do a descriptive study of a company in India which has recently filed for Liquidation.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | H | L | | | |
| 2 | | H | | | | L |
| 3 | H | | | | | |
| 4 | H | M | | M | | |
| 5 | M | H | | H | | |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|--|---|----------|
| Unit 1 | COMPANY FINAL ACCOUNTS | 14 Hours |
| <p>Meaning — Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.</p> | | |
| Unit 2 | VALUATION OF SHARES | 10 Hours |
| <p>Definition, Meaning, need for valuation, factors affecting valuation, Earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method IFRS 13) - Basic Problems.</p> | | |
| Unit 3 | INTERNAL RECONSTRUCTION | 10 Hours |
| <p>Meaning, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.</p> | | |
| Unit 4 | MERGERS AND ACQUISITIONS | 12 Hours |
| <p>introduction-definitions- amalgamation in the nature of purchase - accounting treatments (ind as14) - purchase consideration – calculation of goodwill or capital reserve – net payment and net asset method – treatment of dissolution expenses met by purchasing company – accounting for assets and liabilities not taken over, intercompany owing and debts. Liquidation concept.</p> | | |
| Unit 5 | RECENT DEVELOPMENT IN ACCOUNTING AND ACCOUNTING STANDARDS | 06 Hours |
| <p>Human resources accounting-Environmental accounting- Social Responsibility accounting- Valuation of Brand. Indian accounting standards: Meaning- Need for Accounting Standards in India-Accounting Standards Board(ASB)- Process of setting Accounting Standards in India- A brief theoretical study of Indian accounting Standards.</p> | | |

SECOND SEMESTER

| | | | |
|--------------|----------------------|---------|-------|
| Course Title | BUSINESS ENVIRONMENT | Credits | Hours |
| Course Code | BBA2219 | 4 | 60 |

Course Objective

To provide knowledge of the environment in which businesses operate, the economic operational and financial framework with particular application to the decision making

Course Outcomes

- C01 Understand the Impact of business environment on business decision.
 C02 To analyze the effects of government policy on the economic environment
 C03 Apprehend the various strategies to go global and to identify the political challenges.
 C04 Analyze the new trends in technology and different business models
 C05 To understand the various legal framework that regulates business.

Reference Books

- ☞ Shaikh. Business Environment, Pearsons.
- ☞ Ashwathappa. Essentials of Business Environment, HPH.
- ☞ Jain & Verma. Business Environment, Sahitya Bhavan, Agra.
- ☞ Misra & Puri. Economic Environment of Business, HPH.
- ☞ Adhikari. Economic Environment of Business, Sultan Chand & Sons.
- ☞ Dhar P.K. Business Environment, Kalyani Publishers.

Self-Study Topics

1. List out the various cyber offences and the penalties for the same.
2. Collect the latest fiscal, monetary policies on business.
3. Prepare a report on impact of technology on business

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | | | | | |
| 2 | | M | | | | |
| 3 | | | M | | | |
| 4 | | | | H | | |
| 5 | | | | | L | |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|---|---|----------|
| Unit 1 | BUSINESS AND ITS ENVIRONMENT | 10 Hours |
| Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decision, process of environment analysis for business decisions. | | |
| Unit 2 | ECONOMIC ENVIRONMENT | 10 Hours |
| Meaning and characteristics of Indian economy, Stock exchange, Impact of Liberalisation, globalisation and privatisation of Businesses in India, Meaning and objectives of Monetary Policy, Fiscal Policy, EXIM Policy and Industrial Policy. | | |
| Unit 3 | POLITICAL AND GLOBAL ENVIRONMENT | 10 Hours |
| Meaning and nature of Political environment, Political institutions, Relationship between business and government, State intervention in business. Pros and Cons of intervention, Meaning and nature of global environment, Strategies for going global, GATT and WTO and its implication on the Indian economy. | | |
| Unit 4 | TECHNOLOGICAL, SOCIAL AND NATURAL ENVIRONMENT | 12 Hours |
| Technological environment- Concept, nature and Elements, Technology and Society, Impact of technology, Current trends. Social-cultural environment- Concept and nature, components, Impact of socio-cultural environment on business, culture and Globalisation, Social Responsibility of business. Arguments for and against Social Responsibility, Business participation in cultural affairs. Natural environment- meaning and its impact on business. | | |
| Unit 5 | LEGAL ENVIRONMENT | 10 Hours |
| Competition Commission of India, The Competition Act 2002- Objectives and main features, Comparison with MRTP Act 1969, The Information Technology Act, 2000- Cyber regulations, Appellate tribunals and cyber offences. | | |

SECOND SEMESTER

| | | | |
|--------------|------------------------------|---------|-------|
| Course Title | QUANTITATIVE TECHNIQUES – II | Credits | Hours |
| Course Code | BBA2319 | 4 | 60 |

Course Objective

To enable students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Course Outcomes

- C01 Understand the fundamental concepts Statistics such as tabulation, graph and diagram and its applications in contemporary business scenario.
 C02 Learn various types of averages, variations and its applications.
 C03 Study the basics of correlation and regression and their properties as well.
 C04 Study the various index numbers and to learn how these index numbers are applicable in understanding our economic status.
 C05 Discuss the different types of time series analysis and their applications in forecasting future trends of business.

Reference Books

- ☞ Aggarwal S.L. Business Mathematics and Statistics. Ane Books.
- ☞ Ellhance D.N. Fundamentals of Statistics. Kitab Mahal Publication.
- ☞ Ellahance, D.N, Veena Ellahance, B.M. and Agarwal -Fundamentals of Statistics. Kitab Mahal Publication.
- ☞ Gupta S.C. Fundamentals of Statistics. Himalaya Publishing House.
- ☞ Gupta S.P. Statistical Methods. S. Chand & Son

Self-Study Topics

1. Collect the age statistics of 10 married couples and compute correlation coefficient.
2. Collect the age statistics of 10 newly married couples and compute regression equations. Estimate the
3. age of bride when age of bridegroom is given.
4. Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | M | | | | |
| 2 | | H | | | | |
| 3 | | H | | | | |
| 4 | M | | | | | |
| 5 | | H | | | | |

H=High | L= Low | M=Moderate

| COURSE CONTENTS | | |
|--|---|----------|
| Unit 1 | FOUNDATION TO STATISTICS | 08 Hours |
| Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation (simple problems.) – diagrammatic representation of data – Excel applications. | | |
| Unit 2 | Measures of Central Tendency and Dispersion | 12 Hours |
| Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation. | | |
| Unit 3 | CORRELATION & REGRESSION | 12 Hours |
| Scatter diagram, Karl Person's & Spearman's correlation of coefficient. Regression, Properties of regression coefficient, coefficient of determination. | | |
| Unit 4 | INDEX NUMBERS | 12 Hours |
| Meaning, features, classification of index numbers. Construction of Index Numbers. Fisher Price index number, consumer price index number. | | |
| Unit 5 | TIME SERIES – COMPONENTS OF TIME SERIES | 08 Hours |
| Trend analysis by Moving Averages and Least Squares Method (linear). | | |

SECOND SEMESTER

| | | | |
|--------------|---------------------------|---------|-------|
| Course Title | HUMAN RESOURCE MANAGEMENT | Credits | Hours |
| Course Code | BBA2419 | 4 | 60 |

Course Objective

To provide knowledge of the environment in which businesses operate, the economic operational and financial framework with particular application to the decision making

Course Outcomes

- C01 Understanding of HRM functions, principles, Job analysis that facilitates students to design a job description and job specification for various levels of employees.
- C02 Synthesize knowledge on effectiveness of recruitment process, sources & understanding of systematic selection procedure.
- C03 Identify the various training methods and design a training program.
- C04 Understand the concept of performance appraisal process in an organization.
- C05 Develop relevant skills necessary for Human Resource Development and to Identify and define current ethical and moral issues confronting HR managers.

Reference Books

- ☞ K Aswathappa, Human Resource and Personal Management. Tata McGraw Hill.
- ☞ Stephen P. Robbins (2002), Human Resource Management. Pearson Education Asia.
- ☞ Sarah Gilmore and Steve Williams. Human Resource Management. Oxford University Press.
- ☞ Tayeb, M. International human resource management. Oxford University Press.
- ☞ Dessler, G.& Varkkey B. Human Resource Management, Pearson Education

Self-Study Topics

1. Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
2. Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
3. Give observation report of industrial safety practices followed by any organization of your choice
4. Develop a format for performance appraisal of an employee.
5. Choose any MNC and present your observations on training programme.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | | | | | |
| 2 | | M | M | | | |
| 3 | M | | M | L | | |
| 4 | H | H | | | | |
| 5 | | | | | H | H |

H=High | L= Low | M=Moderate

| COURSE CONTENTS | | |
|---|---|----------|
| Unit 1 | INTRODUCTION TO HUMAN RESOURCE MANAGEMENT | 08 Hours |
| Meaning and Definition of HRM, Nature and Concept of HRM, Importance and Objectives of HRM, Evolution of HRM, Function and process of Human Resource management, Limitations. | | |
| Unit 2 | HUMAN RESOURCE PLANNING | 12 Hours |
| Job Analysis: Process of Job-analysis and Design: Outcomes of Job- analysis- Job Description, Job Specification and job Evaluation. Job Design. Human Resource Planning, Recruitment, Selection and Placement: Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment. Process of Selection. | | |
| Unit 3 | TRAINING & DEVELOPMENT | 12 Hours |
| Training & Development-Meaning, Objectives, Difference between training and development, Training Methods, Executive Development. | | |
| Unit 4 | PERFORMANCE APPRAISAL AND COMPENSATION | 10 Hours |
| Introduction-Meaning and Definition, Objectives, Methods of Performance Appraisal, Possible Errors in Appraisal Process, Planning for Performance Improvement. – Compensation – Meaning, Objective of Compensation. | | |
| Unit 5 | HUMAN RESOURCE DEVELOPMENT& ETHICS IN HR | 10 Hours |
| Promotion and Transfer, Meaning and definition of Promotion-Purpose of Promotion, Basis of Promotion, Meaning of Transfer, Reasons for transfer, Types of transfer. Meaning of HRD , Roles of training in HRD, Knowledge Management, Ethical challenges in HR, HRIS (meaning and purpose), Grievances (meaning and ways of handling Grievances) | | |



Third Semester

THIRD SEMESTER

| | | | |
|--------------|-----------------|---------|-------|
| Course Title | COST ACCOUNTING | Credits | Hours |
| Course Code | BBA3119 | 4 | 60 |

Course Objectives

1. To provide introductory knowledge about the various aspects of Cost Accounting.
2. To facilitate students to ascertain the cost of various products and services and prepare quotations.

Course Outcomes

- C01 Understand the fundamental and the elementary aspects and terms of Cost Accounting
 C02 Apprehend the various methods and techniques of material, labour and overhead costing
 C03 Analyze the cost sheets of organizations and prepare just and rational quotations.
 C04 Apply the various costing concepts in the ascertainment of cost of various products and services.
 C05 Demonstrate skilled expertise in reconciling financial and cost data

Reference Books

- ☞ Arora M N. Methods and techniques of Cost Accounting. Himalaya Publishing House.
- ☞ Banerjee B. Cost Accounting Theory and Practises. PHI Learning Pvt Ltd.
- ☞ Jain. S.P, Narang K. L & Simmi Agrawal. Cost Accounting. Kalayani Publishers.
- ☞ Madegowda J. Advanced Cost Accounting. Himalaya Publishing House.
- ☞ S.N.Maheshwari. Advanced Cost Accounting. Sultan Chand Publishing House.

Self-Study Topics

5. Prepare cost sheets for various products in the market
6. Reconcile the cost and financial data of limited companies and identify overcharged overheads and expenses.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | | | H | | |
| 2 | H | | | H | L | |
| 3 | H | | H | | | |
| 4 | H | | H | | | |
| 5 | H | | | | L | H |

H=High | L= Low | M=Moderate

| COURSE CONTENTS | | |
|---|---|----------|
| Unit 1 | INTRODUCTION TO COST ACCOUNTING | 10 Hours |
| Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting –Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs– Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations. | | |
| Unit 2 | MATERIAL COST AND CONTROL | 12 Hours |
| Meaning – Concepts and Objectives: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Stock Levels– EOQ – ABC Analysis –VED Analysis- Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, Simple and Weighted Average Price Method - Problems. | | |
| Unit 3 | LABOUR COST AND CONTROL | 10 Hours |
| Introduction – direct and indirect labour - Meaning – Types: Direct Labour, Indirect Labour – labour control – job evaluation and merit rating - Idle Time – Overtime – Labour Turn Over - Time Rate System, Piece Rate System, Incentive Systems - Halsey plan, Rowan premium plan & Taylor’s and Merrick’s differential Piece Rate System. | | |
| Unit 4 | OVERHEAD DISTRIBUTION | 12 Hours |
| Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary – Repeated and Simultaneous Equations Method – Absorption of Factory Overheads – Machine, Labour and Direct labour methods. | | |
| Unit 5 | RECONCILIATION OF COST AND FINANCIAL ACCOUNTS | 08 Hours |
| Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account. | | |

THIRD SEMESTER

| | | | |
|--------------|----------------------|---------|-------|
| Course Title | MARKETING MANAGEMENT | Credits | Hours |
| Course Code | BBA3219 | 4 | 60 |

Course Objectives

1. This course is designed to provide students with an understanding of the principles of Marketing.
2. This course enables a student to understand the 'Marketing mix' elements and the strategies and principles underlying the modern marketing practices.

Course Outcomes

- C01 Students should demonstrate strong conceptual knowledge in the functional area of marketing management.
- C02 Comprehend the various techniques for analysis of consumer behavior.
- C03 Draft a marketing mix strategy for a product or a service
- C04 Learn to implement the appropriate STP strategy for a product or a service
- C05 Critically examine the role ethics in marketing decisions

Reference Books

- ☞ Kotler P. & Keller, K. Marketing Management. Prentice Hall
- ☞ Kumar A. & Meenakshi N. Marketing Management. Vikas Publications.
- ☞ Sheralekar S A. Marketing Management. Himalaya Publishing House
- ☞ Mohammed Umair. Marketing Management. Skyward Publishers
- ☞ Sontaki. Marketing Management. Kalyani Publishers

Self-Study Topics

1. Suggest strategies for development of a product
2. Study of Consumer Behaviour for a product of your choice
3. Develop an Advertisement copy for a product
4. Study marketing mix of a particular organisation

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
| 1 | H | | | H | | |
| 2 | H | | | H | L | |
| 3 | H | | H | | | |
| 4 | H | | H | | | |
| 5 | H | | | | L | H |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|---|--|----------|
| Unit 1 | INTRODUCTION TO MARKETING | 08 Hours |
| Definition – Nature – Scope – Importance – Concepts – Functions – Marketing v/s Selling, Micro and Macro environment – Meaning and difference – Marketing Management – Meaning & functions. | | |
| Unit 2 | MARKETING MIX- | 16 Hours |
| Product -Product mix – Product Life Cycle – New product development – Branding & Packaging – Pricing – Meaning – Objectives of pricing – Factors influencing pricing decisions – Methods of pricing and pricing strategies. Promotion – Meaning – Promotion mix – Selection of media– Personal selling – Sales Promotion. Place- Factors affecting choice of channel – Channel design decision – Channel Management – Channel Conflict. | | |
| Unit 3 | MARKET SEGMENTATION, TARGETING & POSITIONING (STP) | 08 Hours |
| Segmentation: Meaning– Perquisites/ bases for sound segmentation – Target marketing strategies – Product positioning, meaning and steps involved. | | |
| Unit 4 | CONSUMER BEHAVIOUR | 10 Hours |
| Meaning of consumer behaviour – Factors influencing Consumer behaviour – Buying decision process and its stages. Customer Value- Customer satisfaction. Changing profile of consumers. | | |
| Unit 5 | ETHICAL ASPECTS AND RECENT TRENDS IN MARKETING | 10 Hours |
| Marketing Ethics – Socially responsible Advertising – Ethics and Regulation in Product, Pricing, Distribution and Promotion. E-Business – The role of AI in marketing – M Business – Relationship marketing – Retailing – concept marketing- Guerrilla marketing, Digital marketing and virtual marketing (concepts only). | | |

THIRD SEMESTER

| | | | |
|--------------|---------------------------|---------|-------|
| Course Title | Banking Theory & Practice | Credits | Hours |
| Course Code | BBA3319 | 4 | 60 |

Course Objectives

1. To familiarize the students to understand the law and practice of banking.
2. To provide introductory knowledge about the various aspects of banking regulations.

Course Outcomes

- C01 Understand the Role and functions of Commercial Bank.
 C02 Understand the Regulation and Control of Commercial Banks by RBI.
 C03 Identify different types of customer, procedure and practice in opening an account.
 C04 Analyze the different types of Negotiable Instruments available and its role in the market.
 C05 Identify the duties and responsibilities of paying banker and collecting banker.

Reference Books

- ☞ Gordon & Natrajan. Banking Theory Law and Practice. HPH.
- ☞ Maheshwari. S.N. Banking Law and Practice. Kalyani Publishers.
- ☞ Prof. Bimal Jaiswal and Dr. Leena S. Shimpi. Banking Operations. Sahitya Bhawan Publications.
- ☞ Bimal Jaiswal. Banking Operations Management. Vikas Publishing House.
- ☞ Tannan M.L. Banking Law and Practice in India. Wadhwa and company.

Self-Study Topics

1. Fill account opening form of SB A/c or Fixed Deposit
2. Fill pay in slip of SB A/c or Current A/c
3. Draw specimen of Demand Draft
4. Draw different types of endorsement of cheques
5. List customer services offered by at least 2 banks of your choice.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO5 |
| 1 | M | | | | | |
| 2 | M | | | | | |
| 3 | | L | | | | |
| 4 | M | | | | | |
| 5 | L | | | | | M |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|---|-------------------------------------|----------|
| Unit 1 | COMMERCIAL BANKS | 10 Hours |
| Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Investment Policy of Commercial Banks – Profitability of Commercial Banks. Regulation and Control of Commercial Banks by RBI. | | |
| Unit 2 | BANKER AND CUSTOMER RELATIONSHIP | 12 Hours |
| Banker and Customer: Meaning of Banker and Customer – Banking Company – General and Special Relationships between Banker and Customer. Types of Customers and Account holders: Procedure and Practice in opening and conducting the accounts of customers particularly individuals including minors - Joint Account Holders. Partnership Firms - Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family. | | |
| Unit 3 | NEGOTIABLE INSTRUMENTS | 10 Hours |
| Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments (Meanings only) – Cheques – Meaning & Definition – Features - Parties – Crossing of cheques – types of crossing. Endorsements – Meaning – Essentials – Kinds of Endorsement. | | |
| Unit 4 | PAYING BANKER AND COLLECTING BANKER | 10 Hours |
| Paying Banker – Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheque. Collecting Banker – Meaning – Duties & Responsibilities of Collecting Banker –Statutory Protection to Collecting Banker. | | |
| Unit 5 | PRINCIPLES OF BANK LENDING | 10 Hours |
| Different kinds of borrowing facilities granted by banks - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit – Modes of creating charge- mortgage, pledge, lien and hypothecation - Types of Securities – NPA (Meaning only). Sound principles of Bank Lending, Emerging trends, Payment banks-UPI | | |

THIRD SEMESTER

| | | | |
|--------------|--------------------------------------|---------|-------|
| Course Title | Production and Operations Management | Credits | Hours |
| Course Code | BBA3419 | 4 | 60 |

Course Objectives

1. To enable the students to understand the various process of production.
2. To facilitate the students to be aware of techniques of Operations Management.
3. To familiarize students with quality control techniques.

Course Outcomes

- C01 Understand the techniques of production and enable in being a responsible production managers.
 C02 Analyze in taking decision with regards to buying and selling.
 C03 Equip with proper planning process of plant and site location.
 C04 Understand the techniques of quality control measures and being effective quality managers.
 C05 Choose appropriate technique in material and waste management.

Reference Books

- ☞ K. Aswathappa G. Sudarsana Reddy, M Krishna Reddy. Production and Operations Management, Himalayan publications.
- ☞ Buffa. Modern Production & Operations Management, Wiley Eastern Ltd.
- ☞ Joseph R. Monks, Operation Management, Tata McGraw-hill publishing Co. Ltd.
- ☞ A.K.Datta. Materials Management. Prentice-Hall of India (P) Ltd.

Self-Study Topics

1. Visit any industry and list out the stages of PPC with as many details as possible.
2. List out the Functions of Materials management in an organization.
3. Describe the Functions of Quality Circles in an industry.
4. Draw a ISO specification chart.
5. Visit a company and List out Environmental issues.
6. Visit a company and draw a chart on Plant layout.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO5 |
| 1 | H | | | | | |
| 2 | M | | | | | |
| 3 | | L | | | | |
| 4 | M | | | | | |
| 5 | L | | | | | M |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|--|--|----------|
| Unit 1 | FOUNDATION TO PRODUCTION AND OPERATIONS MANAGEMENT | 10 Hours |
| Introduction - Meaning & Definition – Classification - Objectives and Scope of Production and operation Management - Automation: Introduction – Meaning and Definition – Need – Types - Advantages and Disadvantages. | | |
| Unit 2 | PLANT LOCATION AND LAYOUT | 12 Hours |
| Introduction – Meaning & Definition - Factors affecting location, theory and practices, cost factor in location - Plant layout principles -space requirement- Different types of facilities, Organization of physical facilities – building, sanitation, lighting, air conditioning and safety. | | |
| Unit 3 | MATERIALS MANAGEMENT | 10 Hours |
| Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control. | | |
| Unit 4 | PRODUCTION PLANNING AND QUALITY CONTROL | 10 Hours |
| Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Quality Control - Statistical Quality Control, Quality Management, Control charts and operating characteristic curves, acceptance sampling procedures, Quality Circle, Meaning of ISO and TQM. Productivity – factors influencing productivity - Concept of Standard Time, Method study, Time and Motion Study, Charts and Diagrams, Work Measurements. | | |
| Unit 5 | MAINTENANCE AND WASTE MANAGEMENT | 10 Hours |
| Introduction – Meaning – Objectives - Types of maintenance, Break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery. | | |



Fourth Semester

FOURTH SEMESTER

| | | | |
|--------------|-------------------|---------|-------|
| Course Title | Business Research | Credits | Hours |
| Course Code | BBA4119 | 4 | 60 |

Course Objectives

1. To familiarize students with the concepts and techniques of business research.
2. To enable students to take up practical research projects.

Course Outcomes

- C01 Understand the basic concepts of business research and its types
 C02 Learn the appropriate method of sampling for selected research area
 C03 Construct tool for data collection and analysis
 C04 Learn to formulate hypothesis.
 C05 Prepare the business research report in standardized format.

Reference Books

- ☞ S.P. Gupta. Statistical Methods. Sultan Chand.
- ☞ Gilbert A. Churchill, Dawn Iacobucci and D. Israel. Marketing Research: A South Asian Perspective. Cengage Learning.
- ☞ Kothari, C.R. Research Methodology. New Age.
- ☞ WilPriti R Majhi & Prafull K Khatua, Research Methodology. Himalaya Publishing House
- ☞ O.R.Krishnaswamy. Research methodology in Social Sciences, HPH

Self-Study Topics

1. Illustrate different types of samples with examples
2. Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
3. Tabulate the information collected through the questionnaire

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO5 |
| 1 | M | M | M | | | M |
| 2 | | | | M | H | |
| 3 | | H | | M | | |
| 4 | | H | | | | |
| 5 | L | | M | | H | L |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|--|--|----------|
| Unit 1 | INTRODUCTION TO BUSINESS RESEARCH | 14 Hours |
| Introduction To Research, Formulaion Of Research. Research Design, Meaning – Objectives - Purpose and Scope of research - Criteria for a good research - Steps in Research - Identifying research problem – concepts, constructs and theoretical framework - objectives of the study (concept); Research questions & types - Types and Methods of research - Review of Literature: Need – Sources to collect review - Writing review of literature – Literature survey using Internet. | | |
| Unit 2 | SAMPLING AND SAMPLING TECHNIQUES | 08 Hours |
| Meaning; need; features; Concept relating to research design; Types of research design; Sampling – meaning; Steps in sampling; Criteria for Selecting Sampling Techniques - Sampling frame - Sampling methods (probability and non-probability methods). | | |
| Unit 3 | DATA COLLECTION AND TABULATION | 10 Hours |
| Data: Meaning - Types of Data - Difference between Primary and Secondary Data - Collection of primary data - Pilot study; Questionnaire – Schedules – Interview – Survey - Observation; Secondary data: Meaning - Sources of Secondary Data. | | |
| Unit 4 | DATA PROCESSING, PRESENTATION AND ANALYSIS | 12 Hours |
| Processing of data: Editing, Coding, Classification of data -Tabulation of data - Hypothesis Testing - Concept-Need - Characteristics of Hypothesis -Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests -T-Test, Z-Test, Chi-Square (using Excel Sheet) | | |
| Unit 5 | REPORT WRITING | 08 Hours |
| Report Writing- Introduction – Types – Format - principles of writing report – Documentation: precautions while writing research reports- Footnotes and Endnotes - Bibliography – Citation Model - APA Model - Guidelines for writing references. | | |

FOURTH SEMESTER

| | | | |
|--------------|----------------------|---------|-------|
| Course Title | Financial Management | Credits | Hours |
| Course Code | BBA4219 | 4 | 60 |

Course Objectives

1. To develop conceptual framework on the fundamentals of finance, financing decisions, sources of finance and working capital.
2. To acquaint students with various concepts and techniques of financial management, capital structure and capital budgeting.

Course Outcomes

- C01 Learn the importance of finance function and the role of financial manager.
 C02 Classify various types of decisions in financial management and the mechanisms of their process
 C03 Construct/formulate optimum capital structure of an existing or new financial plan and justify with the respect to its effect on EPS and market share of the company.
 C04 Evaluate new investment project using appropriate capital budgeting tools.
 C05 Assess how companies manage the components of working capital and analyse various factors influencing the dividend decisions.

Reference Books

- ☞ Chandra Prasanna, Financial Management: Theory and Practice, Tata McGraw Hill publication.
- ☞ Khan and Jain, Financial Management: Text, Problems and Cases, Tata McGraw Hill publication.
- ☞ IM Pandey, Financial management, Vikas publication.
- ☞ Dr. R.P. Rustagi, Fundamentals of Financial Management-With Excel Applications, Taxmann's publication.
- ☞ Mohammed Umair, Financial Management – A strategic approach, Skyward Publishers

Self-Study Topics

1. Capital structure analysis of companies in different industries
2. Concept of present value and future value.
3. Time value of money, concept of annuity
4. Types of budgets and prepare an estimate of working capital requirement

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO5 |
| 1 | H | | | | H | |
| 2 | | M | H | | | |
| 3 | | | | L | | |
| 4 | | | | | | |
| 5 | | H | | | | |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|--|--------------------------------------|----------|
| Unit 1 | INTRODUCTION TO FINANCIAL MANAGEMENT | 10 Hours |
| <p>Meaning of Finance –Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning.</p> | | |
| Unit 2 | FINANCING DECISIONS | 14 Hours |
| <p>Meaning of Capital Structure – Factors influencing Capital Structure-Effects of under and over capitalization– Watered stock (Theory only)- Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. (Problems) Cost of capital – individual sources and weighted average cost of capital. (Problems)</p> | | |
| Unit 3 | INVESTMENT DECISIONS | 14 Hours |
| <p>Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period. Investment Decision: Introduction –Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Problems. Capital rationing.(Meaning only)</p> | | |
| Unit 4 | DIVIDEND DECISIONS | 6 Hours |
| <p>Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividend policies and forms of dividend (Theory only)</p> | | |
| Unit 5 | WORKING CAPITAL MANAGEMENT | 8 Hours |
| <p>Meaning and Concept of Working Capital – Significance of Adequate Working Capital –Problems arising from excess or inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management (concept only)</p> | | |

FOURTH SEMESTER

| | | | | | |
|---|-----------------------------------|-----|-----|---------|-------|
| Course Title | Business and Corporate Etiquettes | | | Credits | Hours |
| Course Code | BBA4319 | | | 2 | 30 |
| Course Objectives | | | | | |
| <ol style="list-style-type: none"> To develop communication and presentation skills required to demonstrate corporate etiquettes To equip students with essentials of social skills and professionalism | | | | | |
| Course Outcomes | | | | | |
| C01 Demonstrating the various types of essential etiquettes in a corporate environment. | | | | | |
| C02 Evaluate the prevailing corporate culture, ethical issues; and manage conflict effectively. | | | | | |
| C03 Construct effective presentations, group discussions and the professional pre requisites. And imbibing ethical values in management graduates using power of communication and benefiting society in large. | | | | | |
| Reference Books | | | | | |
| <ul style="list-style-type: none"> ☞ Lillian H. Chaney & Jeanette S. Martin. The Essential Guide to Business Etiquette. Praeger Publishers. ☞ Raghu Palat. Indian Business Etiquette. Jaico Publishing House. ☞ Sarvesh Gulati. Corporate Grooming and Etiquette. Rupa Publications India Pvt. Ltd. ☞ Thomas Means. Business Communication. Cengage Learning. | | | | | |
| Self-Study Topics | | | | | |
| <ol style="list-style-type: none"> Analyse dimension of business etiquettes. Study different communication styles and learn how to adjust accordingly. Presentation skills and techniques for both verbal and non-verbal communication. | | | | | |
| CO-PO MAPPING | | | | | |
| Course Outcome | Programme Outcome | | | | |
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| 1 | H | | | | H |
| 2 | | | M | | |
| 3 | | | | H | M |
| H=High L= Low M=Moderate | | | | | |

COURSE CONTENTS

| | | |
|---|--|----------|
| Unit 1 | INTRODUCTION TO BUSINESS AND CORPORATE ETIQUETTE | 8 Hours |
| Business Etiquette – Meaning & characteristics - Essentials of Business Etiquette – Generally accepted Etiquette practice – Dimensions of Business Etiquettes: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquettes. | | |
| Unit 2 | Corporate Culture And Expectations | 10 Hours |
| Corporate Culture & its components – values – Addressing Ethical issues – Cross cultural values and expectation – Etiquette techniques and styles under various corporate cultures. Business Communication – SMS Language, Corporate Expectations - Professionalism – Importance of Professional behaviour – Dress Code. Meeting: Protocol – Agenda – Chairing. General Disability Etiquette - Attitude and Conflict Management, Indian Business Etiquette. | | |
| Unit 3 | PRESENTATION SKILLS | 8 Hours |
| Presentation Skills: Importance, Basic Courtesies – Small talk, Greetings, Handshakes. PPT presentation – Essentials of good presentation – Spokes Person – Group Discussion: Introduction, Types, Do's and Don'ts, Elevator pitch, Body Language, Verbal communication, Resume preparation and Grooming. | | |

FOURTH SEMESTER

| | | | |
|--------------|------------------|---------|-------|
| Course Title | Event Management | Credits | Hours |
| Course Code | BBA4419 | 2 | 30 |

Course Objectives

1. To familiarize students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.

Course Outcomes

- C01 Understand the policies & procedures involved in Event Management
 C02 Learn to prepare event plans
 C03 Acquire Event management skills

Reference Books

- ☞ Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
- ☞ Anne Stephen – Event Management, HPH.
- ☞ K. Venkataramana, Event Management, SHBP.
- ☞ Event Management & Public Relations by Savita Mohan – Enkay Publishing House
- ☞ Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher

Self-Study Topics

Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC, Preparing Budget for conduct of National level intercollegiate sports events, Preparation of Event Plan for College day Celebrations

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO5 |
| 1 | H | | | | H | H |
| 2 | | | M | | | |
| 3 | | | | H | M | |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|--|----------------------------------|----------|
| Unit 1 | INTRODUCTION TO EVENT MANAGEMENT | 08 Hours |
| Event- Meaning- Need- Scope of Event, Analysis of Event, Decision Makers-Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems. | | |
| Unit 2 | EVENT MANAGEMENT PROCEDURE | 10 Hours |
| Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water and Local Taxes Applicable. | | |
| Unit 3 | CORPORATE EVENTS | 8 Hours |
| Planning of Corporate Event, Types of corporate events, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting. | | |



CBCS



FOURTH SEMESTER

| | | | |
|--------------|------------------------------|---------|-------|
| Course Title | Entrepreneurship Development | Credits | Hours |
| Course Code | CBCS | 2 | 30 |

Course Objectives

1. To provide conceptual framework on starting a business and formulation of business plan
2. Comprehend the role of entrepreneurship in economic development
3. Examine the use of necessary financial and non-financial assistance by institutions both at state and central, subsidies and incentives and concessions by govt for starting new venture.

Course Outcomes

C01 Identify the requisite competency for entrepreneurship to be successful in competitive market.
C02 Illustrate the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture in terms of financial, marketing, hr, legal, social and technical aspects of new business venture
C03 Utilize financial and non-financial assistance by institutions both at state and central level, subsidies and incentives and concessions by government for starting new venture from time to time.

Reference Books

- ☞ Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications.
- ☞ Donald F Kuratko & Richard M Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomas South Western Publications.
- ☞ Dr.Sudhir Sharma, Balraj Singh & Sandeep Singhal: Entrepreneurship Development, Wisdom Publications.
- ☞ Mark J Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.

Self-Study Topics

1. Convert your business idea by drafting a business plan and carefully evaluate the possible business opportunities.
2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO5 |
| 1 | H | | | | | H |
| 2 | | M | | | | |
| 3 | | | H | L | H | |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|--|---|----------|
| Unit 1 | INTRODUCTION TO ENTREPRENEURSHIP | 6 Hours |
| <p>Evolution of Entrepreneurship – introduction to the concept of entrepreneurs, entrepreneurship and enterprise- Reasons for growth of Entrepreneurship -Characteristics and classification of Entrepreneurs- Intrapreneurs- Women Entrepreneurs- problems and challenges- Competency requirement for entrepreneurs</p> | | |
| Unit 2 | COMMENCEMENT OF A BUSINESS ENTERPRISE AND ELEMENTS BP | 14 Hours |
| <p>Entrepreneurial Process- Identification and selection of Business Opportunities-Sources of Business idea- Procedures and Formalities for starting up a venture-Location- Clearances and permits required- Formalities- Licensing and registration procedures. Meaning – importance – preparation –BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.</p> | | |
| Unit 3 | ASSISTANCE FOR ENTREPRENEURS IN INDIA | 10 Hours |
| <p>Financial assistance through SFCs, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA. Financial incentives for SSIs and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.</p> | | |

FOURTH SEMESTER

| | | | |
|--------------|---------------------------|---------|-------|
| Course Title | Human Resource Management | Credits | Hours |
| Course Code | CBCS | 2 | 30 |

Course Objectives

1. To familiarize the student with the fundamentals of Human Resource management in the organization
2. To provides an in-depth understanding of various concepts related to the HRM initiatives that are practiced in organizations.

Course Outcomes

- C01 Understand the scope and Importance of HRM
 C02 Compare and use various performance appraisal techniques
 C03 Learn the various HRD functions

Reference Books

- ☞ Aswathappa, Human Resource Management, Tat McGraw Hill.
- ☞ Madhurimalall, Human Resource Management, HPH.
- ☞ SubbaRao, Personnel and Human Resources management, HPH.
- ☞ C.B.Mamoria, Personnel management, HPH.

Self-Study Topics

1. Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
2. Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
3. Develop a format for performance appraisal of an employee.
4. Choose any MNC and present your observations on training programme

CO-PO MAPPING

| Course Outcome | Programme Outcome | | | | | |
|----------------|-------------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO5 |
| 1 | H | | | | | |
| 2 | | M | M | | | |
| 3 | M | | M | L | | |

H=High | L= Low | M=Moderate

COURSE CONTENTS

| | | |
|---|--------------------------------------|----------|
| Unit 1 | HRM CONCEPTS | 12 Hours |
| Meaning and Definition, Scope, objectives and Importance of HRM – Functions of HRM- Human Resource Requirements; HR Forecasting; Job Design; Job Analysis; Job description and Job specification. | | |
| Unit 2 | HUMAN RESOURCE DEVELOPMENT | 08 Hours |
| Concept of HRD, HRD Functions; Need and Important of Training; Different Training Techniques (Methods); Management Development Process; Successful Planning | | |
| Unit 3 | COMPENSATION – PERFORMANCE APPRAISAL | 08 Hours |
| Performance and Potential Appraisal; Coaching and Mentoring; HRM issues and practices in the context of Outsourcing as a strategy and MNCs. Principal Compensation Issues & Management – Job Evaluation – Productivity, Employee Morale and Motivation; Stress Management and Quality of Work Life. | | |