

TUMKUR



UNIVERSITY

National Education Policy 2020

**CURRICULUM FRAMEWORK FOR FOUR-YEAR UNDER GRADUATE
PROGRAM IN BACHELOR OF BUSINESS ADMINISTRATION
BBA (Honors)**

Third & Fourth semester BBA



Semester III (BBA)

Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
19	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
21	BBA.3.1	Cost Accounting	DSC	3+0+2	60	40	100	4
22	BBA.3.2	Organizational Behavior	DSC	4+0+0	60	40	100	4
23	BBA.3.3	Statistics for Business Decisions	DSC	3+0+2	60	40	100	4
24	BBA.3.4	Financial Education and Investment Awareness	SEC	1+0+2	30	20	50	2
24	BBA.3.5	Sports	SEC-VB	0+0+2	-	25	25	1
25	BBA.3.6	NSS/NCC/ Any Other	SEC-VB	0+0+2	-	25	25	1
26	BBA.3.7	Social Media Marketing/ Rural Marketing/Corporate Leadership skills/ Professional and Business Ethics	OEC	3+0+0	60	40	100	3
Sub –Total (C)					390	310	700	25

Semester IV (BBA)

Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
27	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
28	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
29	BBA.4.1	Management Accounting	DSC	3+0+2	60	40	100	4
30	BBA.4.2	Business Analytics / Financial Markets & Services	DSC	4+0+0	60	40	100	4
31	BBA.4.3	Financial Management	DSC	3+0+2	60	40	100	4
32	BBA.4.4	India & Indian Constitution	AECC	3+0+0	30	20	100	3
33	BBA.4.5	Artificial Intelligence	SEC-VB	0+0+2	30	20	50	2
34	BBA.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
35	BBA.4.6	NCC/NSS/Any others	SEC-VB	0+0+2	-	25	25	1
Sub –Total (D)					390	310	700	25

Name of the Program: BBA Course Code: BBA 3.1 Name of the Course: COST ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will - <ul style="list-style-type: none"> • Be able to demonstrate an understanding of the elements of cost and prepare a costsheet. • Be able to prepare material related documents, understand the management of stores and issue procedures. • Develop the ability to calculate Employee costs. • Able to classify, allocate apportion overheads and calculate overhead absorption rates. • Understand and reconcile cost and financial accounts. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		12
Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Driver, Responsibility Centers; Cost Reduction and Cost Control; Methods and Techniques of Costing (Meanings only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement- Problems on Cost Sheet, Tenders and Quotations.		
Module No. 2: Materials Cost		12
Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material. Materials Procurement: Procedure for procurement of materials and documentation involved in the procurement of materials- (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note); Materials Storage and Records: Duties of Storekeeper, Store records- (Bin cards, Stores Ledger); Materials Issues and Valuation: Procedure for material issues, Documents used in material issues- (Material Requisition Note, Material Transfer Note, Materials Return		

<p>Note); Valuation of material issues- preparation of Stores Ledger/ Account - FIFO, LIFO, and Weighted Average Price Methods- problems.</p> <p>Inventory Control: Inventory control techniques and determination of various stock levels- Problems on Level Setting and Computation of EOQ(formula method only); ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- Two-Bin system, KANBAN, JIT Inventory Management technique, Perpetual Inventory system (Concepts only).</p>	
Module No. 3: Employee Cost	10
<p>Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organizations; Attendance Procedure- Timekeeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only);</p> <p>Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight time rate, Halsey and Rowan Methods) and Piece rate systems (Straight piece rate and Taylor's differential piece rate); Employee Turnover- Meaning, Reasons and Effects of Labour Turnover/Employee Turnover(concepts only).</p>	
Module No. 4: Overheads	12
<p>Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method); Accounting and Control of Administrative, Selling and Distribution overheads; Absorption of overheads: Meaning and Methods of Absorption of overheads.</p>	
Module No. 5: Reconciliation of Cost and Financial Accounts	10
<p>Meaning and objectives-Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation –Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement .– Problems.(under statement method only)</p>	
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> • Prepare a Cost Sheet with imaginary figures. • List the documents required in Inventory Management. • Demonstrate the valuation of inventory using any one method of pricing material issues. • Calculate the amount of Wages under Halsey / Rowan Plans, using imaginary data. 	
<p>Text Books</p> <ol style="list-style-type: none"> 1. Jain and Narang, Cost Accounting, Kalyani Publication House. 2. M.N Arora, Cost Accounting , HPH 3. N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd. 4. Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, MH India 5. P V Ratnam, Cost Accounting, Kitab Mahal 	

6. P C Tulsian, Cost Accounting, MHE India
7. Nigam & Sharma, Cost Accounting, HPH
8. Dr. B. Mariyappa, Cost Accounting, HPH
9. Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.
10. B.S. Raman, Cost Accounting, United Publisher
11. Ravi M. Kishore, Cost Management, Taxmann
12. Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 3.2 Name of the Course: ORGANIZATIONAL BEHAVIOUR		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.		
Course Outcomes: On successful completion of the course, the Students will: <ul style="list-style-type: none"> • Demonstrate an understanding of the role of OB in business organization. • Demonstrate an ability to understand individual and group behavior in an organization. • Be able to explain the effectiveness of organizational change and development of organization. • Demonstrate an understanding of the process of organizational development and OD Interventions. 		
Syllabus:		Hours
Module No. 1: Organizational Behaviour and Foundations of Individual Behaviour		12
Organization Behaviour – Meaning, Definition of OB, Importance of OB, Linkage of other subjects with OB. Components of OB. Individual behaviour -Factors, affecting individual behavior. Personality -Meaning, Determinants of Personality. Perception - Meaning, Factors influencing perception, Perceptual Process.		
Module No. 2: Group and Team Dynamics		10
Group Dynamics -Meaning, Types of Group, Stages of Group Development, Determinants of Group Behaviour. Team Dynamics - Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.		
Module No. 3: Change Management		8
Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.		
Module No. 4: Organizational Development		12
Organizational Development: Meaning and Nature of Organizational Development (OD), Process of Organizational Development. Diagnosing: Meaning of Organisational Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).		
Module No. 5: OD Interventions		14
Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions; Conditions for optimal success of OD.		

Skill Developments Activities:

- Two cases on the above syllabus should be analyzed and record in the skill development
- Draw Blake and Mouton managerial grid
- List the Personality Traits of Successful Business Leaders.

SAMPLE CASES FOR REFERENCE:**Module 1**

For business continuity, during Covid-19, XYZ organisation has encouraged the employees to Work From Home (WFH). But Post lock down, when the employees are called back to office, they resisted. Majority of the employees are preferring WFH. Few employees have resigned the job too.

If you are the manager of XYZ, can you justify the employee behaviour? Draw up a list of all the strategies you incorporate in bringing employees back to office

Module 2

You are heading a global team, which consist of employees from various culture and background. The diversity and lack of inclusion is negatively impacting the functioning of this heterogenous team. Dysfunctional conflict is common among the members.

Chart a plan of action to resolve the conflict within the global team. Suggest remedies for a long-term solution

Module 3

The ABC Bank is planning to introduce Finacle digital banking platform for competitive advantage. Majority of the employees have more than 15 years work experience in the bank. They do not want to change from their comfort zone.

As a manager, design the methods of overcoming employee resistance to change in order to achieve the objectives of ABC Bank in the best possible manner.

Module 4

Owing to the rapid expansion, the XYZ start-up's transition from a "one-man show" to a "professionally run" set-up was initiated. The aim was to develop the strengths of each

member of the team and to channel them towards autonomous decision making. Chart the steps in the OD process that can be followed by XYZ firm. Identify the four target of change - Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.

Module 5

Employee retention is a critical issue in your E-Commerce organisation. The talented employees are moving to competitive firms. Chart an organizational development intervention plan to maximize effectiveness and minimize organizational strain.

Text Books:

Fred Luthans, Organizational Behaviour. McGraw Hill
Robbins, Organizational Behaviour, International Book House.
John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
K. Aswathappa, Organizational Behaviour, HPH.
Appanniah and, Management and Behavioural Process, HPH
Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
Rekha and Vibha – Organizational Behavioural, VBH.
P.G. Aquinas Organizational Behaviour, Excel Books.
M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour
Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 3.3 Name of the Course: STATISTICS FOR BUSINESS DECISIONS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will be able <ul style="list-style-type: none"> • To understand the basic concepts in statistics. • To classify and construct statistical tables. • To understand and construct various measures of central tendency, dispersion and skewness. • To apply correlation and regression for data analysis. 		
Syllabus:		Hours
Module No. 1: Introduction to Statistics		14
Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.		
Module No. 2: Measures of Central Tendency and Dispersion		14
Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode. Measures of Dispersion: Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems Measures of Skewness: Calculation of Karl Pearson's Co-efficient of Skewness (Uni-modal) – Problems.		
Module No. 3: Correlation and Regression Analysis		10
Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation, Computation of Probable Error, Regression Analysis – Concept of Regression, Regression equations- Problems.		
Module No. 4: Time Series Analysis		12
Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.		
Module No. 5: Index Numbers		10
Index number, Construction of Index number, Methods of Index number - simple aggregate method, Weighted method - Fishers Ideal Index Number-Problems. Tests of Adequacy (TRT, FRT). Consumer Price Index Number-Problems.		

Skill Developments Activities:

- a) Data Visualization practical session Using Tableau/Power BI.
- b) Execute Average, Variance, Standard Deviation, CV, Covariance using Excel.
- c) Execute and Analyse Regression Model using Excel,
- d) Practical session on Time series models using GRETL
- e) Collect past years' Indian consumer price index data (as of the current base year) and analyse its impact on any macroeconomic indicator.

Text Books:

- 1. S P Gupta: Statistical Methods- Sultan Chand
- 2. Dr. B N Gupta: Statistics, Sahithya Bhavan
- 3. S.C Gupta: Business Statistics, HPH
- 4. N.V.R Naidu: Operation Research I.K. International Publishers
- 5. Elhance: Statistical Methods, Kitab Mahal
- 6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- 7. Veerachamy: Operation Research I.K. International Publishers
- 8. S. Jayashankar: Quantitative Techniques for Management
- 9. D.P Apte; Statistical Tools for Managers
- 10. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
- 11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

Note: Latest edition of text books may be used.

Name of the Program: BBA		
Course Code: BBA 3.5.1		
Name of the Course: SOCIAL MEDIA MARKETING (OEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Case study method.		
Course Outcomes: On successful completion of the course, the Students will able to: <ul style="list-style-type: none"> • Understand social media marketing goals for successful online campaigns. • Analyze the effective social media marketing strategies for various types of industries and businesses. • Design social media content and create strategies to optimize the content's reach to the target audience. • Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics. • Design a suitable social media campaign for the business goals. 		
Syllabus:		Hours
Module No. 1: Social Media Introduction		08
Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India.		
Module No. 2: Facebook -Instagram marketing		10
Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hash tags, Instagram, creating automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.		
Module No. 3: Twitter Marketing		08
Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter.		
Module No. 4: YouTube marketing		08
Youtube marketing, creating a youtube channel, posting content, youtube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool –Adding Asset.		
Module No. 5: Search Engine Optimization-Recent trends and challenges		08
Search Engine Optimization (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing.		
Skill Developments Activities:		
<ul style="list-style-type: none"> a) Prepare Facebook Page in your name. b) Open a YouTube channel. c) Create a blog and write an article on Climate change. d) Create a search engine optimization (SEO) dashboard. 		

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: BBA		
Course Code: BBA 3.5.2		
Name of the Course: RURAL MARKETING (OEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Case study method.		
Course Outcomes: On successful completion of the course, the Students will demonstrate		
<ul style="list-style-type: none"> • Describe the importance and application of various concepts of rural marketing. • demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behaviour. • Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle. • Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products. • Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing. 		
Syllabus:		Hours
Module No. 1: Introduction to Rural Marketing		08
Nature and scope of rural marketing, rural vs urban markets, concepts and classification of rural markets, rural marketing environment, rise of rural consumerism.		
Module No. 2: Rural Consumer Behaviour		06
Consumer buying Behaviour in rural markets, factors affecting consumer behaviour. Market segmentation – Bases for segmenting rural consumer markets.		
Module No. 3: Rural Product and Pricing Strategy		08
Rural product, Rural product classification, Product Life Cycle, Product Life Cycle strategies in rural markets, New Product Development in rural markets, Branding for rural markets. Pricing for rural markets – Factors and strategies.		
Module No. 4: Rural Distribution and Communication Strategy		10
Wholesaling and retailing in the rural market, rural mobile traders, rural distribution models- FMCG companies, durable companies, Service organizations, emerging distribution models. Rural communication strategy: challenges in rural Communication, creating promotion mix for rural audiences - advertisement, sales promotion, publicity.		
Module No. 5: Trends in Rural Marketing		10
Digitizing rural India, online marketing reach in the rural market, recent trends in packing, labelling, grading, transporting, order processing, payment methods, storage and warehousing.		

Skill Developments Activities:

- a) Prepare a Product life cycle for a Rural product
- b) Select a Rural Product and conduct a Consumer Satisfaction Survey
- c) Prepare an advertisement copy for a rural product
- d) Visit an APMC Yard/Mandi's and prepare a report on any one Agri product pricing.

Text Books:

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

Note: Latest edition of text books may be used.

Name of the program: BBA Course Code: BBA 3.5 Name of the Course: Corporate Leadership Skills (OEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	42 Hours
Pedagogy: Classroom lectures, Tutorials, and Case study method.		
Course Outcomes: On successful completion of the course, the Students will demonstrate <ul style="list-style-type: none"> ● Analyse the concept of communication skills and its role in Leadership and its benefits for leaders. ● Explain the listening and written communication skills aspects and educate the CV Writing skill ● Give the knowledge about Self-Awareness, Goal setting, Time Management and Body Language. ● Helps to understand the concepts of leadership skills ● Describe the role of yoga, pranayama and meditation in improving personality and stress relief. 		
Syllabus:		Hours
Module No. 1: Communication Skills:		08
Communication Skills- Meaning and definition, types of Communication skills. Communication skills in leadership, Role of Communication skills in Leadership, Advantages of communication skills for Leaders. Seven C's of effective communication		
Module No. 2: Listening and Written Communication Skills		08
Meaning of Listening, Developing listening skills, Anatomy of poor listening, strategies for effective listening, public speaking and Steven Covey's 7 habits of highly effective people. Written Communication Skills: Meaning, Elements- Conciseness, Clarity, Tone, Active Voice, Grammar and Punctuation – CV Writing		
Module No. 3: Self- Awareness and Self Development		08
Meaning and importance of self-awareness, improving self-awareness, benefits of understanding self, SWOT analysis, who am I, Attributes, Importance of Self Confidence, Self Esteem, advantages of high self-esteem, Goal setting, setting of short term and long term goals, Strategies to achieve goals, Time Management and effective planning. Time Management skills, Self-development, Body language, good manners and antiquities.		
Module No. 4: Leadership Skills		10
Transformational and Transactional Leadership, Leadership skills, Team Johari Window and Transactional Analysis in brief, Team building, importance of Team building. Team building process, innovations and creativity, interpersonal relationship and Emotional Quotient, Decision making skills, problem solving, techniques of problem solving		
Module No. 5: – Personality Development and Stress Management		8
Meaning of Personality, significance of Yoga in improving Personality and self-motivation. Stress Management: Meaning of Stress, Symptoms of stress, types of stress, techniques of stress management, significance of Yoga, Pranayama and Meditation in Stress relief.		
Skill Developments Activities: <ol style="list-style-type: none"> a). Conduct the SWOT analysis of the students and discuss the need for converting weakness into Strength and threats into opportunities. Give a topic and ask the students to speak in JAM (Just A Minute) and to write a cv. b). Conduct Management Games and role plays to develop Brain storming and problem solving. Goal Setting, Time Management, Positive thinking and Decision making skills. c). Conduct an audio visual activity and ask the students to give a write up on what they listened. d). Conduct a lecture on the yoga, pranayama and stress management ask the students to prepare the report and submit. 		
Text Books:		
Note: Latest edition of text books may be used.		

Name of the Program: BBA

Course Code: BBA 4.8

Name of the Course: PROFESSIONAL AND BUSINESS ETHICS (OEC)

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

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

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

- Explain the concept of human values and business ethics.
- Analyze the concept of profession and professional ethics
- Analyze the concept and theories of business ethics.
- Examine the implementation of business ethics
- Examine the regulatory frame work of business ethics.

Syllabus:	Hours
Module No. 1: :Human Values	10
Introduction: concept-meaning and definitions- characteristics-importance –types of values – value education –role of values in human life –human values and professional ethics – business ethics	
Module No. 2: : Professional ethics	8
Concept of profession-meaning and definition-characteristics-importance –types of profession – principles of profession- professional skills-ethics in profession and code of conduct	
Module No. 3: :Business ethics	12
Introduction –concept-origin-meaning and definitions-significances-types of business ethics – principles of business ethics-relationship between business and ethics –theories of business ethics –development of business ethics and trust building	
Module No. 4: : Implementation of business ethics	6
Monitoring and reporting of unethical behaviour – implementation good business ethics – methods and techniques	
Module No. 5: : Regulatory frame work	6
Environmental, social and governance (ESG)-Investing; CSR- Meaning and definitions -Importance-its role –types and criticism; Accountability-Meaning-types- benefits; Equal employment opportunity commission(EEOC)-its role, authority and jurisdiction.	

Skill Developments Activities:

- Students may be asked to conduct a survey and collect information on human values and value education being implemented in their colleges. “What if?”
- Collect information regarding professional ethics and code of conduct to be followed in any 3 professions (include media). Analyze two cases related to leadership styles/strategies.
- Study 2 organizations and list out the business ethical practices being followed there.
- Build a model for implementing good business ethics in an organization/college.
- Prepare a report on the prevailing regulatory frame work regarding business ethics.
- Any other activity relevant to the course.

Text Books:

1. CSV Murthy, Business Ethics, Himalaya Publishing House
Stephen, R. P. (1988).
Organizational Behaviour - Concepts, controversies and Applications. New Delhi: Printice Hall of India Ltd.
2. N L Gupta, Human Values in Education, Concept Publishing Company
3. Laura P Hartman, Perspectives in Business Ethics, Tata Mcgraw Hill
4. S S Khanka, Business Ethics and Corporate Governance, S Chand
5. R V Badi, N V Badi, Business Ethics, Vrinda Publications p ltd
6. Dr. O P Guptha, Regulatory frame work, SBPD Publishing House
7. R R Gaur R Sangal GP Bagaria, A Foundation Course In Human Values and Professional Ethics, EB Excel Books

Name of the Program: BBA

Course Code: BBA 4.1

Name of the Course: MANAGEMENT ACCOUNTING

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

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

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

- Explain the application of management accounting and various tool used
- Make inter – firm and inter- period comparison of financial statements
- Analyse financial statements using various ratios for business decisions.
- Prepare fund flow and cash flow statements
- Prepare different types of budgets for the business.

Syllabus:	Hours
Module No. 1: Introduction to Management Accounting	8
Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management accounting.	
Module No. 2: Ratio Analysis	14
Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations –Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios.	
Module No. 3: Cash Flow Analysis	12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-3. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-3	
Module No. 4: Marginal Costing	10
Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses-problems.	

Module No. 5: Budgetary Control	12
Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget-theory only; Problemson Flexible budget and Cash Budget.	

Skill Developments Activities:

- Collect the financial statement of a company and calculate important ratios.
- Collect the annual report of a company and prepare a cash flow statement.
- Prepare a Break-even-chart with imaginary figures.
- Prepare a flexible budget using imaginary figures.
- Prepare a Cash budget using imaginary figures

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: BBA		
Course Code: BBA 4.2		
Name of the Course: BUSINESS ANALYTICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will able to:		
<ul style="list-style-type: none"> • Understand types of analytics and data models • Understand the role of data indecision making, sources and types of Data. • Ability to analyse data using different data analytic tools and draw inferences. • Understand applied statistics for business problems. • Demonstrate visualization of data. 		
Syllabus:		Hours
Module No. 1: Introduction to Business Analytics		12
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.		
Module No. 2: Role of Data in The Organization		10
Sources of data, Use of Data in Decision making, Importance of data quality, dealing withmissing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.		
Module No. 3: Tools Used for Data Analytics		11
Introduction to data analytics software – Types of data analytics software – open source andproprietary software.		
Lab sessions:		
R, JAMOVI, GRETL, Python: Installation of software –Installation of packages / library -Importing of data – Saving of data – Run descriptive Statistics – Interpret result – plotting of charts – inferences of chart. (Using all the four specified softwares).		
Module No. 4: Database Orientation		12
Database definition, types of structures, DBMs, RDBMS, Relational Database Language ,Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query Language – Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCLCommands – Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra		

Module No. 5: Data Visualization Using Tableau (Public Version)	10
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)	
<p>Skill Developments Activities:</p> <ol style="list-style-type: none"> 1. Prepare tree map chart using Tableau. 2. Run a descriptive statistic using R and Python software. 3. Execute a summary chart in JAMOVI. 4. Execute DCL and TCL Command in SQL. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication 2. Business Analytics, U Dinesh Kumar, Publication: Wiley 3. Business Analytics, R. Evans James, Publisher: Pearson 4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley 5. Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning. 6. Swain Scheps, Business Intelligence for Dummies. 7. Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics 8. Cindi Howson. Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data 9. Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile <p>Note: Latest edition of text books may be used.</p>	

Name of the Program: BBA		
Course Code: BBA 4.2		
Name of the Course: FINANCIAL MARKETS & SERVICES		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will be able to:		
<ul style="list-style-type: none"> • Understand the financial system, Institutions, financial markets and services. • Analyse the concepts relevant to Indian financial market and relevance. • understand concept of financial services, types and functions. • Understand the types of financial Instruments. • Demonstrate an understanding the functioning of stock markets. 		
Syllabus:		Hours
Module No. 1: Overview of Financial System		08
Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.		
Module No. 2: Financial Institutions		16
Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.		
Module No. 3: Financial Services		12
Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.		
Module No. 4: Financial Markets and Instruments		10
Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.		
Module No. 5: Stock Markets		10
Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI		

Skill Developments Activities:

- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Analyze the ratings given by any credit rating agency, for at least 5 companies.
- Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.
- Identify a company of your choice and record its share prices for one month.

Text Books:

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 4.2 Name of the Course: FINANCIAL MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will able: <ul style="list-style-type: none"> • To identify the goals of financial management. • To apply the concepts of time value of money for financial decision making. • To evaluate projects using capital budgeting techniques. • To design optimum capital structure using EBIT and EPS analysis. • To evaluate working capital effectiveness in an organization. 		
Syllabus:		Hours
Module No. 1: INTRODUCTION TO FINANCIAL MANAGEMENT		08
Introduction – Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management – Goals of Financial Management, Financial Decisions -Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing a Sound Financial Plan.		
Module No. 2: TIME VALUE OF MONEY		16
Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); Present Value(Single Flow – Uneven Flow & Annuity); Doubling Period; Concept of Valuation -- Valuation of Bonds, Debentures and Shares (Simple Problems)		
Module No. 3: FINANCING AND DIVIDEND DECISIONS		12
Financing Decision: Sources of Long-Term Finance -- Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, Leverages –problems on EBIT, EPS Analysis and Leverages . Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus Shares (Meaning only)		
Module No. 4: INVESTMENT DECISIONS		10
Meaning and Definitions of Capital Budgeting- Features, Significance and factors influencing capital budgeting, Methods and Techniques --Payback Period, Discounted payback period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)		
Module No. 5: WORKING CAPITAL MANAGEMENT		10
Working Capital -- Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Dangers of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital		

Skill Developments Activities:

- Calculate Equated Installment and prepare Loan Repayment schedule using imaginary figures.
- Identify capital structure practices followed in any firm/company of your choice.
- Collect the information on various types of bonds offered by government and record the same.
- Prepare a working capital statement using imaginary values.

Text Books:

1. I M Pandey, Financial Management. Vikas Publication.
2. Prasanna Chandra, Financial Management, TMH
3. S N Maheshwari, Financial Management, Sultan Chand
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
6. Dr. Aswathanarayana.T ,Financial Management, VBH
7. K. Venkataramana, Financial Management, SHBP
8. G. Sudarshan Reddy, Financial Management, HPH
9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

Note: Latest edition of text books may be used.